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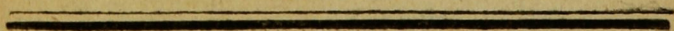


THE

STATE

OF THE

N A T I O N.



T H E
STATE OF THE NATION,
WITH RESPECT TO ITS
PUBLIC FUNDED DEBT, REVENUE, and DISBURSEMENT;

COMPRIZED IN THE
R E P O R T
OF THE SELECT
COMMITTEE ON FINANCE,

APPOINTED BY
The HOUSE OF COMMONS, to examine and state the Total
Amount of the Public Debts, and of the Interest and Charges
attending the same, as they stood the 5th of *Jan.* 1797 :

PARTICULARIZING
The RECEIPTS and DISBURSEMENTS of the several undermentioned
OFFICES: *viz.*

TREASURY.
EXCHEQUER.
SECRETARY OF STATE.
CUSTOM HOUSE.
EXCISE OFFICE.
STAMP OFFICE.
POST OFFICE.
TAX OFFICE.
WAR OFFICE.
ORDNANCE OFFICE.
BARRACK OFFICE.
TRANSPORT OFFICE.

ADMIRALTY BOARD.
SALT OFFICE.
HACKNEY COACH OFFICE.
HAWKERS AND PEDLERS
OFFICE.
PENSIONS, SALARIES, AND
FEES OFFICE.
FIRST FRUITS, AND
TENTH'S OFFICE.
BANK OF ENGLAND,
AND SOUTH SEA
COMPANY.

The NAMES of the Superior Officers and Clerks in each
Department—their SALARIES and FEES.

T O G E T H E R

With the Amount of whatever ADDITIONAL PENSIONS or SALARIES they
receive from other Situations—paid by the Public.

L O N D O N :
Printed for H. D. SYMONDS, PATERNOSTER-ROW.

1798.

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HOUSE OF COMMONS.

FRIDAY, MARCH 10.

THE CHANCELLOR OF THE EXCHEQUER said, in pursuance of what he had stated on a former Day, he had now several Points to which he would call the Attention of the House. His Object was, to refer to a Committee an Examination into the total Amount of the Public Debt and the Interest due thereon, and the various Charges, as they stood on the 5th of January, 1797, distinguishing what Part of them arose since the Year 1793; and also, the Produce of Four Years Taxes, distinguishing each Year, for defraying such Charges as they arose within such Period, and for such Committee to report these Matters, together with their Observations thereon, to the House; and likewise to state the Amount of any unfunded Debts that remained on the 5th January 1797; as also to state the total Amount of the Public Expences incurred for the Year 1798, as far as the Accounts can be made up, together with what Provision has been already made for defraying it. Should the House agree with him in the Propriety of referring these Considerations to a Committee, as from what had been already said, he apprehended there would be no Doubt it would, he should bring that up with others; such as, That the Committee should be

be a **SELECT** One, for the Purpose of examining as far, and with as little Delay as possible, into **ALL THE BRANCHES OF PUBLIC INCOME AND EXPENDITURE.**

The House agreeing with him in its Propriety, He therefore moved,

“ That it be referred to a **SELECT** Committee to
 “ examine into the total Amount of the Public
 “ Debt, with the Interest due thereon, and all
 “ Public Charges, as they stood on the 5th of
 “ January 1797 ; distinguishing what Part arose
 “ since the Year 1793, and the Produce of the
 “ Four Years preceding ; and also the Produce
 “ of the several Taxes imposed for defraying
 “ the Charges of each Year within the several
 “ Periods, and to report the same with their
 “ Opinion thereon to the House. And likewise
 “ to examine into, and state the Amount of any
 “ unfunded Debt outstanding on the 5th of
 “ January, 1797 ; and also to calculate the
 “ total Amount of the Expences incurred for
 “ the Year 1798, as far as they can be made
 “ up, and to state the same, as it shall appear
 “ to them, to the House, together with the Pro-
 “ visions that have been made for defraying the
 “ same.”

The Motion being put and carried,

The **CHANCELLOR OF THE EXCHEQUER** then moved,

“ That the said Committee be chosen by way of
 “ Ballot.”

The

[*March 13.*] HOUSE OF COMMONS.

The SPEAKER suggested the Propriety of determining the Number of the Committee before the Question was put, how it should be chosen?

The CHANCELLOR OF THE EXCHEQUER moved,

“ That the Number of the said Committee be
“ Fifteen.” Ordered.

He then moved, “ That the said Committee be
“ chosen by Ballot.”

Which, after a long Debate, and an Amendment being offered, “ That the said Committee be *now* chosen
“ by Ballot,” which being negatived, the original Motion was agreed to.

HOUSE OF COMMONS.

MONDAY, MARCH 13.

AT Four o’Clock the House proceeded to ballot for a Committee, to examine the Finances of the Country. The Ballot being over at Half past Five, the following Members were chosen :

THOMAS STANLEY, Esq.
WILLIAM BAKER, Esq.
Rt. Hon. THOMAS STEELE,
R. B. SHERIDAN, Esq.
CHARLES YORKE, Esq.
CHARLES ABBOTT, Esq.
Hon. ST. ANDREW, ST. JOHN.
R. P. CAREW, Esq.

J. CREWE, Esq.
FRANCIS GREGOR, Esq.
J. H. ADDINGTON, Esq.
R. BURDON, Esq.
HENRY THORNTON, Esq.
John HARRISON, Esq.
Right Hon. D. RYDER.

By

By Means of such Investigations, every Individual interested in the Public Funds, will see the Amount of the Funded Debt—what remains of the Public Debt unfunded—and the Resources of the Country to discharge the Claims of the Public Creditor. He will see the Produce of every Article of Revenue liable to Impost—Foreign, and for Home Consumption—with their Variations at different Periods.

The MERCHANT and MANUFACTURER will see the Regulations recommended to Parliament in those great Branches of Revenue, the CUSTOMS, EXCISE, STAMP DUTIES, POST OFFICE, &c. by which much Trouble and Expence will be saved, and the Public much benefited by lopping off many useless Offices, and abolishing many sinecure Places and Pensions—should the Recommendations of the Committee be adopted.

FIRST REPORT.

(Ordered to be printed 31st March, 1797.)

THE SELECT COMMITTEE appointed to examine and state the total Amount of the Public Debts, and of the Interest and Charges attending the same, as they stood on the 5th of January 1797; distinguishing what Part thereof had arisen since the 5th of January 1793: And likewise of the Amount of the Produce, for each of the Four Years preceding the 5th of January 1797, of the Permanent Taxes which existed previous to the 5th of January 1793; and of the Produce of the several Taxes provided for defraying the increased Charge of the Public Debt within the said Period; and to report their Observations thereon to the House: Likewise to examine and state the Amount of any Unfunded Debt or Demands outstanding on the 5th of January 1797; and of the expected total Amount of the Public Expences for the Year ending the 5th of January 1798, as far as the same can now be ascertained or estimated by the several Offices; together with the Amount of the Ways and Means that have been provided to defray the same—

And who were instructed to state an Account of the Progress that has been made in the Reduction of the Public Debt since the 5th of July 1786; of the Amount of the Sums now Annually applicable thereto; and of the further Progress which may be expected to be made, as far as the same can at present be ascertained, in the Reduction of the Debt now existing—

And

FIRST REPORT:

And who were also instructed to examine and consider what Regulations and Checks have been applied, in order to controul the several Branches of the Public Expenditure, and how far the same have been effectual; and also, what Increase or Diminution has taken place, since the Year 1782, in the Number, or in the Amount, of the Salaries and Emoluments of different Public Offices, and whether any and what farther Measures can be adopted for reducing any Part of the said Expenditure, or for diminishing the total Amount of such Salaries and Emoluments, without Detriment to the Public Services—

HAVE proceeded to consider the Matters referred to them, in the Order which the House has prescribed to them for the Course of their Inquiries,

And in this their First Report, they have entered upon the Consideration of the PUBLIC FUNDED DEBT, and TAXES, and the UNFUNDED DEBT; and also of the ESTIMATES for the Service of the Current Year, and of the WAYS and MEANS which have been provided for that Service; and of the Progress which has been made, and may be expected to be made, in the REDUCTION of the NATIONAL DEBT.

COMMITTEE ON FINANCE, &c.

I.

The PUBLIC FUNDED DEBT.

§ 1.

THE total Amount of the Public Debts, as they stood upon the 5th of January 1793, appears to have been in Funded Capital $\text{£. } 238,231,248. \quad 5. \quad 2\frac{3}{4}.$

The Annual Interest payable thereon (together with certain Annuities for Terms, amounting to $\text{£. } 1,373,751. \quad 2. \quad 6\frac{1}{4}.$ in respect of which no Capital is above stated) was at the same Period $\text{£. } 9,205,588. \quad 8. \quad 8\frac{3}{4}.$

The Charges of Management thereon, at the same Period, were $\text{£. } 120,277. \quad 15. \quad 6\frac{1}{2}.$

And the Total of the Annual Interest and Charge of the Public Funded Debt at that Period, amounted to $\text{£. } 9,325,866. \quad 4. \quad 3\frac{1}{4}.$

§. 2. THE Public Debts which arose between the 5th of January 1793 and the 5th of January 1797, appear to have been created by the raising of $\text{£. } 59,000,000.$ Sterling upon Loans, and by the funding of Navy, Victualling, and Transport Bills, to the Amount of $\text{£. } 7,624,896. \quad 6. \quad 1.$ Sterling; amounting in the Whole to the Sum of $\text{£. } 66,624,896. \quad 6. \quad 1.$

FIRST REPORT:

And it appears that in consequence thereof, the total Amount of the Public Debts, created between the 5th of January 1793 and the 5th of January 1797, was in Funded Capital £. 88,840,122. 14. 0.

The Annual Interest thereon (together with certain Annuities expiring in 1860, amounting to £. 227,374. 0. 10; in respect of which no Capital is above stated) was - £. 3,139,087. 13. 5½.

The Charges of Management upon the above Increase of Debt were - - - 42,536. 0. 2½.

And the Total of the Annual Interest and Charges upon the above Increase of Debt was - - - £. 3,181,623. 13. 8.

§ 3. THE total Funded Capital of the Public Debt was therefore, upon the 5th of January 1797 £. 327,071,370. 19. 2¾.

The total Interest thereof, together with the Annuities for Terms, was - £. 12,344,676. 2. 2½.

The total Charges of management at that Period were 162,813. 15. 8¾.

And the total Annual Interest and Charges of the Public Funded Debt was £. 12,507,489. 17. 11¼.

Your Committee think it necessary further to state, that in order to shew correctly the complete Amount of the

COMMITTEE ON FINANCE, &c.

the Annual Charge, the Sum of £. 1,000,000, issued to the Commissioners for reducing the National Debt, should be added to the Interest and Charges of the Debt existing on the 5th of January 1793: And that a further Annual Sum, in respect of the £. 1 *per Centum per Annum* on Capital funded since the 5th of January 1793, payable to the said Commissioners, amounting to £. 923,154. 19. 4. should be added also to the Interest and Charges of the Debt created since that Period.

These being taken together,

viz. - - - - £. 1,923,154. 19. 4.

and added to the former

Sum, *viz.* - - - - 12,507,489. 17. 11 $\frac{1}{4}$.

the total Annual Charge of the Public Funded Debt, including the Sums applicable to the Reduction thereof, as it stood upon the

5th of January 1797, was £. 14,430,644. 17. 3 $\frac{1}{4}$.

§ 4. YOUR Committee also beg leave to observe, that neither the Amount of the Stock created by funding certain Navy, Victualling, Transport, and Exchequer Bills, in the Course of the present Session, nor by the Loan of Eighteen Millions for the Service of the Year 1797, are noticed in this Statement; as they neither are, nor by the Course of the Exchequer could be, included in the Account made up to the Period marked out by the Instructions to Your Committee.

It

FIRST REPORT:

It appears however, that the Capital Stock created by funding the Bills, amounting to

£. 13,029,399. 8.	was	-	£. 21,575,774.
the Loan	-	-	20,250,000,

Total	-	-	<u>£. 41,825,774</u>
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The Annual Interest thereon
amounts to - - £. 1,714,171. 6. 0.

The Charges of Management
upon the above additional
Debt amount to - - 18,821. 8. 0.

The farther Annual Sum of
£. 1 *per Cent.* on this addi-
tional Capital Stock is - 418,257. 7. 0.

The Total of the Annual In-
terest and Charges and £. 1
per Cent. upon the above ad-
ditional Debt, amounts to £. 2,151,250. 1. 0.

Supplement A.

§ 5. YOUR Committee, in concluding this Part of their Inquiries, think it right to observe, upon the Total of the Capital Stock so created and so constituting the Public Funded Debt;—1st. That its Amount is not to be considered as if it could only be extinguished by a Redemption at Par; inasmuch as the progressive Reduction of the National Debt by the present Sinking Fund constantly operates, by buying up the Debt according to the Current Price of the Stocks; the Effect of which they have entered into more fully in a subsequent part of this Report;—

2ndly.

COMMITTEE ON FINANCE.

2dly. That the Funded Capital of the Public Debt includes in it the Amount of the Capital purchased by the Commissioners for Reducing the National Debt;—

And 3dly, that the Annual Charge upon the Public by Way of Interest, and Annuities for Terms, includes in it the Interest of the Stock purchased by the Commissioners, and also of the Annuities which have expired.

§ 6. YOUR Committee think it also proper to state here, that by Stat. 35. G. 3. c. 93. Provision was made for guaranteeing the Payment of the Dividends on a Loan of £. 4,600,000 on Account of the Emperor, under the Authority of which Statute there has been created in Capital Stock £. 3 per

Cents.	-	-	-	-	-	£. 3,833,333. 6. 8.
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and in Annuities for 25 Years

from 1st May 1794	-	-	-	-	£. 230,000. 0. 0.
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II.

T A X E S.

§ I.

THE Amount of the Produce for each of the Four Years preceding the 5th of January 1797, of the Permanent Taxes which existed previous to the 5th of January 1793, appears to have been as follows:

In 1793	-	-	-	-	£. 13,941,891. 2. 4 $\frac{1}{4}$.
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1794	-	-	-	-	£. 13,909,492. 6. 11 $\frac{1}{2}$.
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In

Supplement B
& C.

FIRST REPORT:

In 1795, the Produce of these Taxes received at the
 Exchequer was - £. 13,338,327. 17. 2½.
 but to this must be added 116,935. 2. 9
 which was paid by the
 Receivers of the Customs,
 out of the Produce of that
 Year's Revenue, in Boun-
 ties to Seamen; the ac-
 tual Produce of the Taxes
 for the Year 1795 was
 therefore - - - - £. 13,455,262. 19. 11½.

In 1796, the Produce of these Taxes received at the
 Exchequer was £. 13,187,804. 9. 10¾.
 but to this must be added,
 for Payment of Bounties
 to Seamen, - - - 52,881. 14. 6.
 and also, for Payment of
 Bounties on Corn, - - 573,418. 4. 9.
 The actual Produce of the
 Taxes for the Year 1796
 was therefore - £. 13,814,104. 9. 1¾.

Your Committee think it proper to observe, that the
 Stoppage of the Distilleries between June 1795 and
 November 1796, must have materially affected the
 Amount of that Part of the Produce which arises from
 the Duty on British Spirits. What the precise Defici-
 ency occasioned by this Circumstance may be, it is not
 possible to state; but upon comparing the Produce of
 the Duties on British Spirits in 1796, with the Average
 Produce of the same Duties of 1793, 1794, and 1795,
 it appears that the Deficiency in
 1796 is - - - - £. 557,793.

But

COMMITTEE ON FINANCE, &c.

But as Your Committee thought that some Allowance ought to be made for the Increase of the Duty on Foreign Spirits during the Stoppage of the Distilleries, they proceeded to compare the actual Produce of the Duty on Foreign Spirits in 1796, amounting to £. 831,241. with the Average Produce in 1793, 1794, and 1795, amounting to £. 737,824, from which results an Excess of £. 93,427, in 1796, which Excess, subtracted from £. 557,793, being the Deficiency upon the Duty on British Spirits, leaves a Sum to be added to the Produce of these Taxes in 1796,

amounting to	-	-	-	-	£. 464,366.
					£. 464,366.

Some Allowance, however, upon this computed Amount of the Loss upon the Distilleries should be made, in Consideration of any Increase of Duties upon Beer which may have taken place within the same Period, and on that Account; but what the Amount of that Allowance may be, Your Committee have not the Means of ascertaining.

Upon the Result of this Examination, Your Committee find the actual Average Produce of the Permanent Taxes for these Four Years to be

about	-	-	-	-	£. 13,780,000
					£. 13,780,000

To which, if there be an Addition for the Deficiency occasioned by the Stoppage of Distilleries, as estimated upon the First Principle, it will be

	-	-	-	-	£. 13,919,000
					£. 13,919,000

and upon the Second

	-	-	-	-	£. 13,896,000
					£. 13,896,000

Your Committee, adverting to the Estimate of the probable Produce of the Permanent Taxes made by the

FIRST REPORT:

Select Committee of 1791, upon an Average of the Three preceding Years, find it to have been - - - £. 13,472,000

exclusive of any additional Allowance for the Taxes imposed in 1789, or for any probable Increase in the Produce of the Duties on Tobacco.

From this Sum must be deducted the Average Produce of the Taxes repealed in 1792, amounting, as appears by Papers laid before the House of Commons on the 10th and 15th February 1792, to about £.223,000. leaving a Sum of - - - £. 13,249,000

Your Committee have also thought it proper to ascertain the Average Produce of the Permanent Taxes during the Four Years which immediately preceded the present war; and they find the same to have been, after allowing for the Deduction of the Shop Tax, and the Duties repealed in 1792, about * £. 13,831,000.

Your Committee have the Satisfaction of observing, that the actual Produce of the same Taxes, on the

* N. B. Produce in each of the Four Years :

1789, deducting Shop Tax	- - -	£. 13,374,000
1790, not deducting Arrears of Shop Tax	-	14,072,000
1791, - - Ditto	- - -	14,239,000
1792, - - Ditto	- - -	14,412,000
		<u>£. 56,095,000</u>
* Total		-
Deducting 3½ Years of Produce of Taxes repealed in 1792	- - - - -	770,000
		<u>£. 55,325,000</u>
Reduced Total		-
		<u>£. 13,831,000</u>
Annual Average upon 4 Years of Peace		- -

* Sic in Orig.

COMMITTEE ON FINANCE, &c.

Average of the Four Years of War (without making any Allowance for the Stoppage of the Distilleries) exceeds the Estimate formed in 1791 by above £. 530,000

and is below their Average Produce in the Four preceding Years of Peace only by - £. 50,000.

And making such Allowance, on either of the Grounds above stated, it would exceed the said Estimate of 1791, by about - - £. 650,000.

and exceed the said Average Produce by more than - - - £. 60,000.

§ 2. YOUR Committee have next proceeded to examine the Produce of the several Taxes provided for defraying the increased Charge of the Public Debt, from the 6th of January 1793 to the 5th of January 1797; distinguishing the Produce of each Year.

Upon this Examination they find, that the Duties continued in 1793 produced,

In 1793	-	£. 247,638.	0.	0.
1794	-	£. 248,858.	10.	6.
1795	-	£. 202,385.	0.	0.
1796	-	£. 166,813.	0.	0.

That the Duties continued and imposed in 1794 produced,

In 1794	-	£. 618,040.	13.	4½.
1795	-	£. 822,122.	9.	0¾.
1796	-	£. 818,868.	4.	7¼.

That the Duties imposed in 1795 produced,

In 1795	-	£. 1,373,000.	9.	7.
1796	-	£. 1,332,794.	19.	4½.

And they find that the Duties imposed 1796 had produced, on the 5th of Jan. 1797, £. 604,644. 9. 2½.

FIRST REPORT:

In stating the Produce of these several Taxes, Your Committee think it necessary to observe, that the Produce of New Duties within the first Year of their being imposed, can seldom afford correct Means of estimating their real Productiveness. In some Instances, the First Year has been more productive than subsequent Years ; but, in general, the First Year has been less productive ; the Collection of most Duties not taking place before a considerable Part of the current Year has elapsed, and a considerable Part of the Produce of the Fraction of the current Year not being paid into the Exchequer till after the Termination of that Year, and the Modes of Collection not being brought at their Beginning to their greatest Degree of Efficacy, an accurate Estimate of it cannot be made from the Amount of its Produce which appears upon the Exchequer Accounts.

Your Committee were, however, desirous of examining how far the Produce of the Taxes imposed in the Three First Years of the War (of which alone, at present, your Committee have been enabled to form any adequate Judgment) appears sufficient to defray the Charges of such Part of the Public Debt as has been funded during the same Period. For this Purpose they have looked to the Year most distant from their Commencement, as affording, for the Reasons above given, the best Means to judge of their Productiveness.

In 1793, they find, that the Annual Charge upon the Public, on Account of the Interest, Management, and *£. 1 per Cent.* upon the Debt funded
in 1793, was - - - - £. 252,812.

The Produce of the Duties answerable for this Charge
was, in the Year 1796, only - £. 166,813.

But

But Your Committee think it their Duty to observe, that this Produce must have been materially affected by the Stoppage of the Distilleries, which prevailed from June 1795 to November 1796.

If Addition were made to the preceding Sum, calculated upon the Principles adopted upon the same Subject under the Head of Permanent Taxes, according to the first of these Principles, it would be £. 81,820. and the Produce of the Duties in 1796 would be

- - -	£. 248,633.
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Or, if made according to the Second Principle, the Addition would be £. 66,147. and the Total

- - -	£. 232,960.
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In either Case it appears nearly equal to defray the Charges created in the Year 1793.

In 1794, the Annual Charge upon the Public, on Account of the Interest, Management, and £. 1 *per Cent.* of the Debt funded in 1794, appears to be

- - -	£. 773,824.
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The Produce of the Duties continued and imposed in that Year, appears to have been, in the Year 1796

- - -	£. 818,868.
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An Observation similar to that made upon the Year 1793, arises upon the Part of these Duties which was raised upon Spirits, so far as the same was affected by the Stoppage of the Distilleries.

The Addition to be made in this Respect, upon the First Principle of Calculation, would be £. 85,668, and would make the whole Produce of these Duties about

- - -	£. 904,536.
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The

FIRST REPORT:

The Addition to be made upon the Second Principle would be £. 38,428, and would make the total Produce about - - - £. 859,296.

It appears also that the Sum of £. 66,000 was received in 1795 for the increased Duty on Spirit Licences, upon which nothing appears to have been received in 1796.

In every View they appear to leave a considerable Surplus, after defraying the Charges of the Debt created in the Year 1794.

In 1795, the Annual Charge upon the Public, on Account of the Interest, Management, and £. 1. *per Cent.* upon the Debt funded in 1795, was - - - £. 1,227,415

The Produce of the Duties answerable for this Charge was, in the Year 1796 - - - £. 1,332,794.

The former Observations upon the Duties imposed on Spirits might here also be applicable; but as no adequate Judgment can be formed from the actual Receipt in 1795, it being the First Year of their Commencement, your Committee have no Grounds for forming an Estimate upon the same Principles.

Supplement D.

The New Duty upon Wine produced,

In 1795 - £. 736,871. 0 0.

In 1796, only - £. 432,689. 0 0.

The Difference has probably arisen partly from the Duty having been taken in 1795 upon the Stock in Hand, which swelled the Produce of that Year, and partly from the decreased Importation in 1796.

Estimating

Estimating, however, the Produce of these Duties only by the actual Receipt in 1796, they appear also to exceed, by a considerable Sum, the Charges of the Debt created in that Year.

In 1796, the Charge upon the Public, for the Interest, Management, and £. 1. *per Cent.* upon the Debt created, was - - - £. 1,851,226.

The actual Receipt at the Exchequer of the Duties imposed in that Year, was, on the 5th of January 1797, - - - £. 604,644.

Your Committee, for many of the Reasons above assigned, do not think it possible for them at present to form, upon similar Grounds, an Estimate of a whole Year's Produce of the Duties imposed in 1796; neither do they think it adviseable to delay this their First Report, by entering into any detailed Examination of the Particulars; they feel it, however, their Duty to observe, that no adequate Judgment can be formed of the future Produce of these Taxes from the actual Receipt at the Exchequer at the above-mentioned Period.

They have subjoined to this their First Report, a Statement of the Dates at which the several Taxes imposed in the Year 1796 commenced, and such other Documents as have been laid before them upon this Subject.

Supplement E.

III.

UNFUNDED DEBT, AND DEMANDS
OUTSTANDING.

YOUR Committee have next proceeded to examine and state the Amount of the Unfunded Debt, and Demands outstanding on the 5th of January 1797; under the Heads of Exchequer, Treasury, Army, Barracks, Ordnance, and Navy, as stated by the respective Offices, in the several Accounts annexed; reserving to themselves the Liberty of stating, in any future Report, any further Information or Observations thereupon, which a more detailed Investigation may enable them to lay before the House. They have distinguished under each Head;—1st. What Part of the Unfunded Debt has been provided for;—2d. What Part, although provided for by the Grants of former Years, had not been paid on the 5th of January 1797, by Reason of the Consolidated Fund not having produced the Surplus at which it was estimated, —and 3dly, what Part appears at present to be unprovided for.

§ I. THE Unfunded Debt of the Exchequer consists, 1st. Of Bills which may be considered as provided for; *viz.* Bills standing out undischarged for Land and Malt Taxes of the Years 1795, 1796, and 1797, amounting in the Whole to - £. 5,682,000.

Upon this Matter Your Committee observe, that although they are obliged to state this Sum as Part of the Exchequer Bills standing out undischarged, and as having the Appearance of an Unfunded Debt, yet that
it,

it consists principally of an Anticipation (in the usual Form) of the Land and Malt Taxes already voted by Parliament, which will be re-paid by the Produce of those Taxes in the regular Course of their Collection; the only Part of it which can with any Propriety be called an Unfunded Debt, arises from the Deficiencies of Land and Malt; these Deficiencies are constituted by the Interest due upon the Bills, and by the Difference between the Amount of the Sums advanced by the Bank upon these Taxes, at a computed Amount of £. 2,750,000 *per Annum*, and the actual Receipt upon these Taxes in each Year at the Exchequer, after the usual Deductions for Collection, Payments to Militia, &c. and they have uniformly made a Part of the Annual Charge, under the Head of Supply.

Supplement F.

2d.—The Second Description of Unfunded Debt of the Exchequer, is composed of certain Sums provided for out of Funds which, upon the 5th of January 1797, were insufficient for this Purpose, *viz.*

Exchequer Bills then standing out undischarged

upon the Land Tax of 1794	£. 141,000.
Malt Tax of 1794	196,000.
	<hr/>
	£. 337,000
	<hr/>

which Sum was the Total Deficiency of the Land and Malt Taxes of the Year 1794, at the Time of settling the Account of that Year with the Bank.

Of the same Sort, is the Amount of Exchequer Bills issued under an Act of Parliament for raising a certain Sum of Money towards the Supply *Anno*

1795	£. 368,000.
	<hr/>

FIRST REPORT;

And also the Amount of Bills issued under an Act for granting £. 2,895,000 out of the Consolidated Fund *Anno* 1795 - - - *£. 1,154,000

And also the Amount of Bills issued under an Act for granting £. 3,500,000 out of the Consolidated Fund *Anno* 1796 - - - £. 1,323,000

3dly. Two Articles of the unfunded Debt of the Exchequer appear at present to be unprovided for; *viz.*

The Amount of Exchequer Bills issued under an Act for the Relief of the Merchants trading to, and Planters in the Islands of Grenada and St. Vincent - - - £. 73,000.

And under the Act for raising £. 2,500,000 by a Vote of Credit *Anno* 1796 - £. 1,110,600.

It appears therefore that the Exchequer unfunded Debt provided for, is - - - £. 5,682,000.

The Part which was, on the 5th of January 1797, insufficiently provided for - - - 3,182,600.

And the Remainder which is unprovided for, - - - 1,183,600.

Total - £. 10,048,200.

Supplement G.

§ 2. THE outstanding Demands upon the Treasury consisted, on the 5th of January 1797;—

* *N. B.* In this Sum is included the Sum of £. 1,023,000, stated by the Chancellor of the Exchequer (for Re-payments to the Bank) as Part of the Supply for the Year 1797.

Of

COMMITTEE ON FINANCE, &c.

Of Articles voted in 1796, and provided for out of Funds which, upon the 5th of January 1797, were insufficient for this Purpose £. 102,012. 6. 1 $\frac{3}{4}$.

And of other Articles, appearing at present to be unprovided for, amounting to - 370,144. 16. 2 $\frac{3}{4}$.

Total - £. 472,157. 2. 4 $\frac{1}{2}$.

§ 3. THE Treasury Bills paid at the Bank, previous to the 5th of January 1797 £. 1,186,415.

Supplement H.

Those accepted before, but paid since, *viz.* - - - - - 547,000.

And the Warrants for Army Service due and undue on 5th January 1797, appear to be severally unprovided for, and amount to - - - 355,054.

Total - £. 2,088,469.

§ 4. THE Extraordinary Expences of the Army incurred, and paid by the Paymaster General from the 25th December 1795 to the 24th December 1796, both inclusive, appear to be unprovided for, and amount to - - - £ 3,287,476. 6. 6.

Supplement I.

These Extraordinaries have heretofore been usually stated as Part of the Supply for the Year subsequent to that in which they were incurred and paid.

But it is necessary to observe, that this Sum, when voted, will afford the Means of paying the Sum of

Supplement K.

D 2 £. 1,583,243.

FIRST REPORT;

£. 1,583,243. which appears to have been an outstanding Demand for Army Services on 5th of January 1797.

Supplement L.

In like Manner the Sum of £. 150,780, being a Demand outstanding in Part of the Sum of £. 290,000, voted by Parliament for the Erection of permanent Barracks, would be re-paid out of these Army Extraordinaries when voted.

Supplement M.

§ 5. IN the Barrack Department there is an outstanding Demand unprovided for, of £. 288,048.

§ 6. IN the Ordnance there appears to be an outstanding Demand, of which £. 136,780. 4. 3. is stated to have been unprovided for, the Remainder having been already granted in this Session of Parliament; but in the present View of this Subject, the Whole may be considered as unprovided for £. 717,741. 0. 1.

§ 7. THE Unfunded Debt of the Navy unprovided for, is £. 4,610,246. 14. 4.

But your Committee observe, that from the Delay in calling for Payment of many of the Charges of which this Debt is composed, a floating Arrear, to a very considerable Extent, may generally be expected to subsist, according to the Nature and Extent of this Service.

§ 8. TWO further Demands are also to be stated here as unprovided for, *viz.*

Hanoverian Troops	-	£. 83,603.	12.	7.
Brunswick, Ditto	-	7,570.	11.	6 $\frac{3}{4}$.
		<u>£. 91,174.</u>	<u>4.</u>	<u>13$\frac{3}{4}$.</u>

§ 9. TOTALS of the Unfunded Debt.

1st. Charged on Funds which were insufficient on the

5th January 1797 - £. 3,284,012 6. 1 $\frac{3}{4}$.

2d. Unprovided for - 12,736,900. 0. 3 $\frac{1}{2}$.

£. 16,020,912. 6. 5 $\frac{1}{4}$.

3d. Provided for, being the Anticipation, in the usual Form, upon the Land and Malt Taxes £. 5,682,000. 0. 0.

§ 10. YOUR Committee have thought proper to compare the Unfunded Debt and Demands outstanding on the 5th of January 1797, and the Unfunded Debt and Demands outstanding on the 5th of January 1793, with a View to ascertain the Increase of this Description of Debt during the War, and they find that the Unfunded Debt and Demands outstanding on the 5th of January 1793, consisted of the following Articles:

1. Exchequer Bills	-	£. 5,500,000.	0.	0.
2. Treasury Account	-	685,936.	1.	5.
3. Army Services unsatisfied	-	641,176.	0.	0.
4. Ordnance - Ditto	-	81,025.	5.	8.
5. Navy Debt	- - -	3,344,397.	3.	5.

£. 10,252,534. 10. 6.

Supplement N.
Supplement O.

For

FIRST REPORT:

For the Anticipations, in the usual Form, upon the Land and Malt Taxes - - -

£. 2,765,000. 0. 0.

And also Exchequer Bills, by an Act for raising a certain Sum of Money towards defraying the Public Expences occasioned by the Augmentation of his Majesty's Forces, which were provided for by the Taxes upon the Spanish Armament - - -

1,213,000. 0. 0.

§ II YOUR Committee think proper to observe in this Place that (besides what may be due to the Public upon Monies impressed, and Balances from Public Accountants*) the following Sums have been advanced by Way of Loan, and now remain due to the Public: Advance by Way of Loan to the Emperor £. 1,420,000.

Ditto, for Relief of the Islands of Grenada and St. Vincent - - -

£. 910,000.

Ditto paid on Bills drawn by the Treasurers of the said Islands, for the Purchase of Provisions, &c. -

£. 140,000.

Remitted in Specie to Ireland -

£. 52,500.

And a further Sum of £. 600,000 is proposed to be advanced to the Planters of Grenada and St. Vincent, included in the Statement of the Supply for the present Year - -

£. 600,000.

IV. ESTIMATES.

* For which see the Accounts stated in the several Branches of Revenue, the Customs, Excise, Land Tax, Assessed Taxes, Stamps, &c.

IV.

ESTIMATES.

YOUR Committee have next proceeded to examine and state the expected Total Amount of the Public Expences for the Year ending the 5th January 1798, as far as the same can now be ascertained or estimated by the several Offices, and they find the Estimates are as follow, *viz.*

1st. Navy - - - £. 12,935,496. 0. 0.

In this Estimate no future Charge is included for Neutral Cargoes, as the Value has not yet been ascertained by the Assessors appointed by the Admiralty Court.

2d. Army,

Ordinary Ex- £.
pences - 6,897,958. 5s.

Extraordinaries

for 1797. 4,137,000. 0. }

11,034,958. 5. 0.

The Extraordinaries of the Army for the Current Year appear now to be brought forward, for the First Time, by Way of Estimate, having always constituted a Part of the Charge of the succeeding Year.

3d. Barracks - - - 449,076. 0. 0.

4th. Ordnance - - - 1,321,024. 17. 6.

5th. Miscellaneous Services - 1,149,843. 17. 6.

Supplement P.

Supplement Q.

In this Sum are included
£. 600,000 proposed to be lent

to

FIRST REPORT:

to Persons connected with, and trading to the Islands of Grenada and St. Vincent, and also a further Sum of £. 464,920. 17. 6. for Articles which it has been usual to pay in the First Instance out of the Civil List, and to propose afterwards to Parliament to vote a Sum sufficient to re-pay what has been so advanced.

6th. A Sum, upon Account, for making temporary Advances by Way of Loan, for the Service of the Emperor

500,0000. 0. 0.

The following Articles were stated by the Chancellor of the Exchequer as Part of the Supply for the Year 1797, viz.

7th. Deficiency of Land and Malt - - -

350,000. 0. 0.

8th. Commissioners for National Debt - -

200,030. 0. 0.

Add to these a Vote of Credit, which Your Committee are informed is intended to be proposed to Parliament

2,500.000. 0. 0.

£. 30,440,398. 11. 8.

The Re-payments to the Bank, of £. 1,023,000, stated by the Chancellor of the Exchequer as Part of the Supply for 1797, are omitted here, as having been included in the Sum of £. 1,154,000, stated to be a Part of the Unfunded Debt of the Exchequer, not sufficiently provided for on the 5th of January 1797.

V. WAYS

V.

WAYS and MEANS.

YOUR Committee find that the Ways and Means already proposed for the Year 1797, consist of,

Articles voted, *viz.*

Land and Malt	-	-	-	£. 2,750,000
Loan	-	-	-	18,000,000
Surplus of Grants	-	-	-	420,000
				<hr/>
				£. 21,170,000

And of Articles estimated, *viz.*

Growing Produce of the Consolidated Fund	-	-	-	£. 1,075,000
Exchequer Bills	-	-	-	5,500,000
Lottery	-	-	-	200,000
				<hr/>
Total				- £. 27,945,000
				<hr/>

VI.

REDUCTION OF PUBLIC DEBT.

YOUR Committee have further proceeded to state an Account of the Progress that has been made in the Reduction of the Public Debt since the 5th of July 1786, of the Sums now Annually applicable thereto, and of the further Progress which may be expected to be made, as far as the same can be at present ascertained, in the Reduction of the Debt now existing.

FIRST REPORT:

§ 1. YOUR Committee have great Satisfaction upon this Subject, in contemplating the large Means which are now Annually employed for the Reduction of the Public Debt, and the considerable Progress which has been already made towards that important End.

The Annual Sum now applicable to that Purpose appears to amount to - £. 3,359,799. 6. 2.

Consisting of the following Heads:

Charged upon the Consolidated Fund in

1786	-	-	-	£. 1,000,000
Annual Grant	-	-	-	200,000
Interest of Capital bought	-	-	-	700,026
Annuities expired or fallen in	-	-	-	118,361
Amount of the 1 £. per Cent. created during the War	-	-	-	1,341,411

* £. 3,359,799

The Capital Stock purchased by the Application of the several Sums appears to have been, on the 16th of March 1797 - - - £. 23,334,200

§ 2. THE further Progress to be made in the Reduction of the Debt has been calculated, by Order of the Commissioners, according to the Operation of the Annual Million, the Interest of the Stock redeemed by it, the Amount of expired and unclaimed Annuities, and an Annual Sum of Two Hundred Thousand

* The seemingly Error in this Sum Total arises from casting up the Shillings and Pence, which are not brought forward in the Body of the Report.

Pounds in Aid of this Fund, granted by Parliament, as applied to the Reduction of the Debt which existed before the War, and considered as then amounting to the Sum of Two Hundred and Forty Millions.

These Calculations, of Course, depend upon the different Prices at which the several Stocks in which the Public Debt consists may happen to be purchased.

The earliest Date, according to these Calculations, at which the Whole of the Debt that existed prior to 1793, and taken at Two Hundred and Forty Millions, would be cancelled, is 33 Years, from the 1st February 1797; and even the most remote Date at which it would be cancelled does not exceed 54 Years.

Your Committee have subjoined to this Part of their Report Copies of these several Calculations.*

§ 3. YOUR Committee observe, that the said Calculations relate only to the Progress which will be made, upon different Data, in the Reduction of the Debt existing before the War, by the Application of the Funds provided for that Purpose.

The Reduction of the Debt which has been incurred during the War, depends upon different Considerations. The Amount of the Sinking Fund applicable thereto, including the £. 1 *per Cent.* on Account of the Loan and Bills funded in the present Session amounts to

£.	1,341,411.
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* In the Appendix to the Folio Edition of the Reports presented to the House of Commons, there are several large Scales of Calculations for reducing the Debt at the above Periods.

FIRST REPORT:

The Dividend on the Stock purchased thereby is - - - £. 77,068

The Total Amount of the new Sinking Fund was - - - £. 1,418,479.

The Capital of the new Debt, to the Reduction of which this Sum is applicable, is - £. 130,665,896.

In order to give the House fuller Information upon this Part of the Subject, your Committee have called for further Calculations; but in the mean time they think it necessary to observe, that the new Sinking Fund appears to bear a much larger Proportion to the new Debt, than the old Sinking Fund, with its Accumulations, the Annual Grant of Two Hundred Thousand Pounds, and the Annuities expired, does at the present Moment to the old Debt: And that the old Sinking Fund, after reaching the Sum of Four Millions, is no longer made applicable by Law to the Discharge at Compound Interest of what may then remain of the old Debt; but the Operation of the new Sinking Fund is to continue at Compound Interest till the new Debt shall be totally extinguished.

March 31st, 1797.

Supplement (A.)

AN ACCOUNT of the different PUBLIC FUNDS of which the PUBLIC FUNDED DEBT consists; distinguishing the TOTAL of the CAPITAL STOCK created thereby, and of the ANNUAL INTEREST or ANNUITIES thereon, and of the ANNUAL CHARGES of MANAGEMENT upon each, as the same stood on the 5th Day of January 1797, and also as the same now stands.

	Principal DEBT.	ANNUAL INTEREST and ANNUITIES for Terms of Years.	Charges of MANAGEMENT.	ANNUAL CHARGE upon the Consolidated Fund by Act 26 Geo. III. and Annuity at £. 1 per Cent. upon Capital, created since 5th Jan. 1793, payable to the Commissioners for reducing the National Debt.
EXCHEQUER.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Annuities for Long and Short Terms, and Annuities on Lives	— —	225,677 16 7 $\frac{1}{4}$	4780 6 8	
SOUTH SEA COMPANY.				
On their present CAPITAL at £. 3 per Cent. - - -	24,065,084 13 11 $\frac{1}{2}$	721,952 10 9	14,022 3 2	
CHIEF CASHIER of the SOUTH SEA COMPANY.				
Annuities at 3 per Cent. Anno 1751. - - -	1,919,600 0 0	57,588 0 0	635 4 4 $\frac{1}{2}$	1,000,000 0 0
BANK OF ENGLAND.				
On their several CAPITALS at £. 3 per Cent. - - -	11,686,800 0 0	350,604 0 0	5,898 3 5	
CHIEF CASHIER of the BANK of ENGLAND.				
Annuities at 3 per Cent. granted A ^o 1726 - - -	1,000,000 0 0	30,000 0 0	450 0 0	
- £. 3 per Cent. Consolidated - - -	173,179,696 5 1 $\frac{1}{4}$	5,195,390 17 9	72,366 15 11 $\frac{3}{4}$	658,500 0 0
- - Reduced - - -	47,899,698 16 4	1,436,990 19 3	19,446 12 3 $\frac{1}{2}$	63,750 0 0
- £. 4 per Cent. Consolidated - - -	41,500,000 0 0	1,660,000 0 0	18,446 17 0	87,500 0 0
- £. 5 per Cent. - - -	25,820,491 3 10	1,291,024 11 1	11,619 4 4 $\frac{1}{2}$	79,504 19 4
Annuities for 99, 98, 80, 78, 77, 75 $\frac{1}{2}$, 69 $\frac{1}{2}$, 66 $\frac{1}{2}$, 65 $\frac{1}{2}$, 64 $\frac{1}{2}$, and 63 $\frac{3}{4}$ Years, granted Annis 1761, 1762, 1780, 1782, 1783, 1784, 1790, 1794, 1795, 1796 - - -	— —	932,114 5 10	10,486 5 8 $\frac{1}{4}$	33,900 0 0
- - for 10, 30, 20, and 18 $\frac{1}{2}$ Years, granted Annis, 1777, 1778, 1779, and 1790 - - -	— —	443,333 0 11	4,662 2 9 $\frac{1}{2}$	
TOTAL DEBT, as it stood on 5th January 1797 - - £.	327,071,370 19 2 $\frac{3}{4}$	12,344,676 2 1 $\frac{1}{4}$	162,813 15 9	1,923,154 19 4
Carried over - - -	327,071,370 19 2 $\frac{3}{4}$	12,344,676 2 1 $\frac{1}{4}$	162,813 15 9	1,923,154 19 4

First Report.

AN ACCOUNT OF THE ANNUAL FINANCIAL STATEMENTS OF THE
SOUTH SEA COMPANY, AND OF THE ACCOUNTS OF THE
SOUTH SEA COMPANY, FOR THE YEAR 1791, AND FOR THE
YEAR 1792, AS FAR AS THE SAME ARE APPLICABLE TO THE
SOUTH SEA COMPANY.

EXCHANGES

A LIST OF THE EXCHANGES, AND THE NAMES OF THE
MERCHANTS, WHOSE NAMES ARE SET DOWN AGAINST
THE NAMES OF THE EXCHANGES, IN THE
SOUTH SEA COMPANY.

On the 1st of January 1791, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1792, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1793, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

STATE OF THE SOUTH SEA COMPANY

On the 1st of January 1791, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1792, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1793, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1794, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1795, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1796, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1797, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1798, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1799, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

On the 1st of January 1800, the South Sea Company
had in the Bank of England, the sum of £1,000,000
Sterling, and in the Bank of St. James, the sum of
£1,000,000 Sterling.

Supplement (A.) Continued.

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	327,071,370	19	2 $\frac{3}{4}$	12,344,676	2	2 $\frac{1}{4}$	162,813	15	9	1,923,154	19	4
FUNDED during the present Session of PARLIAMENT.												
NAVY, VICTUALLING, and TRANSPORT BILLS.												
Annuities at 5 per Cent. added to 5 per Cent. Consol. Annuities	2,024,228	18	9	101,211	8	11	910	18	0	20,242	5	9
- - - 4 per Cent. added to 4 per Cent. - D ^o - -	764,861	5	10	30,594	9	0	344	3	9	7,648	12	3
- - - 3 per Cent. added to 3 per Cent. - D ^o - -	16,437,273	1	0	493,118	3	10	7,396	15	5	164,372	14	7
EXCHEQUER BILLS.												
Annuities at 5 per Cent. added to 5 per Cent. - D ^o - -	270,202	4	8	13,510	2	2 $\frac{1}{2}$	121	11	10	2,702	0	5
- - - 4 per Cent. added to 4 per Cent. - D ^o - -	104,432	5	8	4,177	5	10	46	19	11	1,044	6	5
- - - 3 per Cent. added to 3 per Cent. - - - -	1,999,699	4	4	59,990	19	6	899	17	3	19,999	19	10
Annuities at 5 per Cent. by Act 37 Gij. Tij. Rs. - - -	20,250,000	0	0	1,012,500	0	0	9,112	10	0	202,500	0	0
TOTAL PRINCIPAL DEBT, as it now stands - -												
	368,922,067	19	5 $\frac{3}{4}$	14,059,778	11	5 $\frac{3}{4}$	181,646	11	11	2,341,661	18	7
				181,646	11	11						
				2,341,661	18	7						
Total ANNUAL CHARGE of the PUBLIC FUNDED DEBT -												
	-	-	-	£. 16,583,087	1	11 $\frac{3}{4}$						

Memorandum :

The CAPITALS funded during the present Session of Parliament not as yet appearing complete at the Exchequer, that Part of the above Account has been obtained from the Bank of England, at the particular Direction of the Select Committee, that the Whole of the Public Debt might appear at one View.

First Report.

Exchequer,
the 27th Day of March 1797.

NAVY VICTUALLING and TRANSPORT BILLS

Announced at 2nd Reading, 18th Nov. 1894	5	0	0
Announced at 3rd Reading, 19th Nov. 1894	15	0	0
Announced at 4th Reading, 20th Nov. 1894	14	0	0
Announced at 5th Reading, 21st Nov. 1894	10	0	0
Announced at 6th Reading, 22nd Nov. 1894	10	0	0
Announced at 7th Reading, 23rd Nov. 1894	10	0	0
Announced at 8th Reading, 24th Nov. 1894	10	0	0
Announced at 9th Reading, 25th Nov. 1894	10	0	0
Announced at 10th Reading, 26th Nov. 1894	10	0	0
Announced at 11th Reading, 27th Nov. 1894	10	0	0
Announced at 12th Reading, 28th Nov. 1894	10	0	0
Announced at 13th Reading, 29th Nov. 1894	10	0	0
Announced at 14th Reading, 30th Nov. 1894	10	0	0
Announced at 15th Reading, 1st Dec. 1894	10	0	0
Announced at 16th Reading, 2nd Dec. 1894	10	0	0
Announced at 17th Reading, 3rd Dec. 1894	10	0	0
Announced at 18th Reading, 4th Dec. 1894	10	0	0
Announced at 19th Reading, 5th Dec. 1894	10	0	0
Announced at 20th Reading, 6th Dec. 1894	10	0	0
Announced at 21st Reading, 7th Dec. 1894	10	0	0
Announced at 22nd Reading, 8th Dec. 1894	10	0	0
Announced at 23rd Reading, 9th Dec. 1894	10	0	0
Announced at 24th Reading, 10th Dec. 1894	10	0	0
Announced at 25th Reading, 11th Dec. 1894	10	0	0
Announced at 26th Reading, 12th Dec. 1894	10	0	0
Announced at 27th Reading, 13th Dec. 1894	10	0	0
Announced at 28th Reading, 14th Dec. 1894	10	0	0
Announced at 29th Reading, 15th Dec. 1894	10	0	0
Announced at 30th Reading, 16th Dec. 1894	10	0	0
Announced at 31st Reading, 17th Dec. 1894	10	0	0
Announced at 32nd Reading, 18th Dec. 1894	10	0	0
Announced at 33rd Reading, 19th Dec. 1894	10	0	0
Announced at 34th Reading, 20th Dec. 1894	10	0	0
Announced at 35th Reading, 21st Dec. 1894	10	0	0
Announced at 36th Reading, 22nd Dec. 1894	10	0	0
Announced at 37th Reading, 23rd Dec. 1894	10	0	0
Announced at 38th Reading, 24th Dec. 1894	10	0	0
Announced at 39th Reading, 25th Dec. 1894	10	0	0
Announced at 40th Reading, 26th Dec. 1894	10	0	0
Announced at 41st Reading, 27th Dec. 1894	10	0	0
Announced at 42nd Reading, 28th Dec. 1894	10	0	0
Announced at 43rd Reading, 29th Dec. 1894	10	0	0
Announced at 44th Reading, 30th Dec. 1894	10	0	0
Announced at 45th Reading, 31st Dec. 1894	10	0	0
Announced at 46th Reading, 1st Jan. 1895	10	0	0
Announced at 47th Reading, 2nd Jan. 1895	10	0	0
Announced at 48th Reading, 3rd Jan. 1895	10	0	0
Announced at 49th Reading, 4th Jan. 1895	10	0	0
Announced at 50th Reading, 5th Jan. 1895	10	0	0
Announced at 51st Reading, 6th Jan. 1895	10	0	0
Announced at 52nd Reading, 7th Jan. 1895	10	0	0
Announced at 53rd Reading, 8th Jan. 1895	10	0	0
Announced at 54th Reading, 9th Jan. 1895	10	0	0
Announced at 55th Reading, 10th Jan. 1895	10	0	0
Announced at 56th Reading, 11th Jan. 1895	10	0	0
Announced at 57th Reading, 12th Jan. 1895	10	0	0
Announced at 58th Reading, 13th Jan. 1895	10	0	0
Announced at 59th Reading, 14th Jan. 1895	10	0	0
Announced at 60th Reading, 15th Jan. 1895	10	0	0
Announced at 61st Reading, 16th Jan. 1895	10	0	0
Announced at 62nd Reading, 17th Jan. 1895	10	0	0
Announced at 63rd Reading, 18th Jan. 1895	10	0	0
Announced at 64th Reading, 19th Jan. 1895	10	0	0
Announced at 65th Reading, 20th Jan. 1895	10	0	0
Announced at 66th Reading, 21st Jan. 1895	10	0	0
Announced at 67th Reading, 22nd Jan. 1895	10	0	0
Announced at 68th Reading, 23rd Jan. 1895	10	0	0
Announced at 69th Reading, 24th Jan. 1895	10	0	0
Announced at 70th Reading, 25th Jan. 1895	10	0	0
Announced at 71st Reading, 26th Jan. 1895	10	0	0
Announced at 72nd Reading, 27th Jan. 1895	10	0	0
Announced at 73rd Reading, 28th Jan. 1895	10	0	0
Announced at 74th Reading, 29th Jan. 1895	10	0	0
Announced at 75th Reading, 30th Jan. 1895	10	0	0
Announced at 76th Reading, 31st Jan. 1895	10	0	0
Announced at 77th Reading, 1st Feb. 1895	10	0	0
Announced at 78th Reading, 2nd Feb. 1895	10	0	0
Announced at 79th Reading, 3rd Feb. 1895	10	0	0
Announced at 80th Reading, 4th Feb. 1895	10	0	0
Announced at 81st Reading, 5th Feb. 1895	10	0	0
Announced at 82nd Reading, 6th Feb. 1895	10	0	0
Announced at 83rd Reading, 7th Feb. 1895	10	0	0
Announced at 84th Reading, 8th Feb. 1895	10	0	0
Announced at 85th Reading, 9th Feb. 1895	10	0	0
Announced at 86th Reading, 10th Feb. 1895	10	0	0
Announced at 87th Reading, 11th Feb. 1895	10	0	0
Announced at 88th Reading, 12th Feb. 1895	10	0	0
Announced at 89th Reading, 13th Feb. 1895	10	0	0
Announced at 90th Reading, 14th Feb. 1895	10	0	0
Announced at 91st Reading, 15th Feb. 1895	10	0	0
Announced at 92nd Reading, 16th Feb. 1895	10	0	0
Announced at 93rd Reading, 17th Feb. 1895	10	0	0
Announced at 94th Reading, 18th Feb. 1895	10	0	0
Announced at 95th Reading, 19th Feb. 1895	10	0	0
Announced at 96th Reading, 20th Feb. 1895	10	0	0
Announced at 97th Reading, 21st Feb. 1895	10	0	0
Announced at 98th Reading, 22nd Feb. 1895	10	0	0
Announced at 99th Reading, 23rd Feb. 1895	10	0	0
Announced at 100th Reading, 24th Feb. 1895	10	0	0

Announced at 101st Reading, 25th Feb. 1895

Announced at 102nd Reading, 26th Feb. 1895

Announced at 103rd Reading, 27th Feb. 1895

Supplement (B.)

An ACCOUNT of the Total Net Produce of the Permanent TAXES which existed previous to the 5th January 1793, under the Heads of CUSTOMS, EXCISE, STAMPS, and INCIDENTS, from the 6th January 1793 to the 5th January 1797, both inclusive, distinguishing the Produce of each Year.

	Year ending 5th January 1794.	Year ending 5th January 1795.	Year ending 5th January 1796.	Year ending 5th January 1797.
Consolidated CUSTOMS	3,668,753 18 $\frac{1}{4}$	3,378,640 11 $\frac{1}{2}$	3,260,835 — 9	
Ditto After deducting £. 116,676. 5s. 8d. applicable towards defraying the encreased Charge A^o 1796, being the computed Annual Saving to the Public in consequence of the Allowance for Drawbacks on the Exportation of Sugar, reduced in that Year	- - -	- - -	- - -	3,014,896 3 $\frac{5}{8}$
Consolidated EXCISE	7,158,766 14 $\frac{3}{4}$			
Ditto - - Including £. 75,000, reserved out of Paper Duty 1794, in the Years ending 5th January 1795, 1796, and 1797, and £. 36,000 reserved out of Spirit Licences A^o 1794, in the Years ending 5th January 1795, 1796, 1797 (or such Part as had been received thereof) those Sums being the computed Annual Average Produce of former Duties then repealed	- - -	7,281,629 18 $\frac{5}{8}$	6,966,271 18 $\frac{6}{8}$	6,882,016 7 $\frac{6}{8}$
Consolidated STAMPS, including £. 128,600, reserved out of Bills and Receipts, A^o 1793, being the Annual Average Produce of former Duties then repealed	1,318,263 5 —	1,368,635 1 10	1,359,423 15 3	
Ditto - - Including £. 2,272, Part of £. 9,479. 11s. reserved out of Duty on Hats A^o 1796, and £. 7,493, Part of 41,079, out of Legacies A^o 1796, and £. 128,600 out of Bills and Receipts A^o 1793, being the Annual Average Produce of former Duties then received	- - -	- - -	- - -	1,362,338 7 6
Carried over	£. 12,145,783 17 5	12,028,905 11 10	11,586,530 14 $\frac{6}{8}$	11,259,340 18 6

Supplement (B.) Continued.

	Year ending 5th January 1794.	Year ending 5th January 1795.	Year ending 5th January 1796.	Year ending 5th January 1797.
Brought forward . . .	12,145,783 17 5	12,028,905 11 10	11,586,530 14 6½	11,259,340 18 6
I N C I D E N T S.				
Consolidated Letter Money 1787	156,000 — —	156,000 — —	159,000 — —	156,000 — —
Do . Salt	387,435 17 7½	417,144 3 6½	387,244 13 7	406,386 14 7½
Seizures 25th October 1760	14,066 18 6	27,407 3 7¼	22,315 4 4¼	10,282 2 —
Profers Do	610 1 7	628 10 3	642 1 3	640 3 7
Letter Money . . Do	250,000 — —	291,029 18 1		
Do . . after deducting £. 40,000 per An. being the computed Increase of that Revenue by Reason of the Restriction in Franking, pursuant to Act 35 Geo. III. applicable towards defraying the additional Charge created A ^o 1795				
Alum Mines	960 — —	480 — —	230,000 — —	295,000 — —
Compositions	1 16 8	2 — —	960 — —	960 — —
Rent of a Light House	6 13 4	6 13 4	1 13 4	2 6 8
Alienation Duty	2,040 18 8	2,530 15 4	6 13 4	6 13 4
6d. per Lib. Deduction on Pensions, 24th June 1721	46,342 — —	44,626 — —	1,924 8 8	
1s. Do . Do . . on Salaries, 5th April 1758	33,470 4 1½	31,985 — 9	46,951 — —	46,525 — —
Houses and Windows, 1766	335,084 19 6½	327,826 9 7½	315,473 17 10	355,983 8 10¼
Inhabited Houses, 1779	134,727 18 10¼	147,944 4 7	136,807 15 4¼	148,435 4 10¼
Hawkers and Pedlars, 1710	3,363 12 6	2,609 6 4	3,349 18 10	3,910 — —
Hackney Coaches and Chairs, 1711	12,100 13 3	11,000 — —	11,000 — —	11,500 — —
Do Do	13,116 — —	13,000 — —	12,800 — —	13,700 — —
Male Servants, 1785	88,544 6 2	93,926 7 2¼	87,075 14 6½	96,679 18 1
Horses . . Do	109,338 8 4¼	110,884 18 7½	101,857 13 7¼	126,803 — 6¼
Four-Wheeled Carriages, Do	149,950 4 2¼	151,899 7 —½	147,038 11 —	164,982 1 5½
Two-Wheeled Do . Do	30,657 18 8¼	31,553 8 3¼	49,921 14 10½	45,316 3 2¼
Arrears of Female Servants, Do	7,217 11 6½	2,409 9 2½	176 18 4¼	1,240 17 1
Do . Waggon, Do	3,299 4 4¼	674 7 10½	120 8 10½	6 — 10
Do . Carts, . Do	3,301 — 6½	1,351 9 —	98 11 10¼	742 18 —
Do . Shops, . Do	47 12 4½	118 13 8		
Do . Houses and Windows, 1747	— — —	— — —	— — —	2 8 —
Do . Do 1758	— — —	— — —	— — —	— 13 3
Do . Men Servants, 1777	549 14 2½	— — —	9 9 —	3 15 —
First Fruits of the Clergy	3,958 1 11¼	3,630 — 9¼	4,305 14 1½	3,771 11 5
Tenth, . . Do	9,915 8 9¼	9,918 7 11	9,959 3 1½	9,938 14 3¼
£.	1,796,107 4 11¼	1,880,586 15 1½	1,751,797 2 8	1,928,463 11 4½
Total of CUSTOMS, EXCISE, and STAMPS . . .	12,145,783 17 5	12,028,905 11 10	11,586,530 14 6½	11,259,340 18 6
GRAND TOTAL	£. 13,941,891 2 4½	13,909,492 6 11½	13,338,327 17 2½	13,187,804 9 10½

Supplement (C.)

An ACCOUNT of the Total Net Produce paid into the Exchequer of the DUTIES arising from the STAMP REVENUE, that have amounted to £. 1,000, or more, from the 6th of January 1793 to the 5th of January 1797.

	1794.	1795.	1796.	1797.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Consolidated Duties	728,762 14 10	764,015 9 1	756,367 11 5	747,699 13 1
Insurance 1782	125,051 5 3	127,307 2 0	131,119 11 0	136,236 8 11
Burials, &c. 1783	3,779 5 6	3,295 0 1	3,959 15 6	
Bills of Exchange 1783	115,146 15 1	110,845 7 8		
Receipts 1783	43,948 7 4	42,649 4 2		
Hats, 1784	12,727 15 1	8,355 4 11	6,543 13 8	
Plate, 1784	25,920 17 8	23,637 17 1	25,607 12 5	28,513 3 5
Stage Duty, &c.	191,488 5 2	202,884 18 0	196,691 6 2	204,061 10 3
Medicine, 1785	12,199 0 2	12,483 16 1	12,095 8 7	11,673 4 10
Game, 1785	29,209 8 0	38,931 11 8	42,768 12 3	36,262 3 8
Attornies, 1785	24,889 11 7	25,011 13 6	26,533 19 2	26,029 10 0
Pawnbrokers, 1785	4,114 16 4	4,571 0 11	4,078 16 11	4,598 2 10
Glove, 1785	6,071 16 1	3,778 18 3		
Perfumery, 1786	4,347 4 10	3,787 2 3	2,382 0 0	2,162 6 8
Ad ^d Duties in Scotland, 1786	1,387 18 4	1,755 8 0	1,441 10 9	1,351 10 0
Ad ^d Game, 1791	12,994 8 11	17,523 1 3	16,495 9 2	14,831 1 4
Bills of Exchange, 1791	—	—	128,812 2 10	132,778 19 1
Receipts, 1791	—	—	43,431 6 0	44,772 4 8
Attornies, 1794	—	12,021 9 0	16,200 13 6	20,037 2 9
Hair Powder Certificates, 1795	—	—	193,252 15 0	184,216 3 0
Ad ^d Stamps, 1795	—	—	16,669 15 8	48,465 13 7
Ad ^d Receipts, 1795	—	—	5,333 0 0	7,094 6 1
Sea Policies, 1795	—	—	33,861 19 0	97,109 4 1
Legacies, 1796	—	—	—	7,493 0 0
Hats, 1796	—	—	—	2,272 0 0
Apprentice Duty	6,900 1 11	7,457 7 11	6,573 0 3	6,756 9 11
£.	1,348,939 12 1	1,410,311 11 10	1,670,219 19 3	1,764,413 18 2

Stamp Office,
March 22d 1797.

First Report.

An ACCOUNT of the Total Net Produce paid
have amounted to £. 1,000, or

	Apprentice	1780
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Supplement (D.)

An ACCOUNT of the Quantity of WINE imported into, and exported from GREAT BRITAIN, with the Quantity retained for HOME CONSUMPTION, in the Four Years preceding the 5th January 1797 ; distinguishing each Year.

YEARS.	IMPORTED.			EXPORTED.			Retained for HOME Consumption.		
	Tuns.	Hhd.	Gall.	Tuns.	Hhd.	Gall.	Tuns.	Hhd.	Gall.
—1793—	22,788	3	40	2,756	0	40	20,032	3	0
—1794—	27,868	2	49	2,650	3	14	25,217	3	35
—1795—	32,033	1	37	1,656	3	22	30,376	2	15
—1796—	19,079	1	38	3,679	2	58	15,399	2	43

Inspector General's Office,
Custom House, London,
March 27th 1797.

Supplement (E.)

AN ACCOUNT of the Gross Assesment of the ADDITIONAL DUTIES on HORSES, and of the NEW DUTIES on HORSES and DOGS, and of the TEN PER CENT on ASSESSED TAXES, imposed by several Acts of Parliament passed in the 36th Year of His Majesty ; deducting the probable Charges of Management.—For England and Wales.

		GROSS ASSESSMENT.		
		£.	s.	d.
Additional Duties on Horses	—	105,842	2	5½
New Duties on Horses	—	90,772	6	6
Duties on Dogs ($\frac{3}{4}$ of a Year)	—	67,915	5	11
Ten per Cent. on Assessed Taxes	—	137,122	14	2¼
		401,652	9	0¾
Charges of Management	—	10,878	1	6
		£. 390,774	7	6¾

As no additional Officers were appointed upon these Duties being imposed, the Charges of Management are only 6½d. in the Pound.

Office for Taxes,
22d March 1797.

Supplement (F.)

An ACCOUNT of the Gross Charge on the LAND TAX within the Audits of WILLIAM HENRY COOPER and FREDERICK GREY COOPER, (Sons of the Right Honourable Sir GREY COOPER, Bart.) HENRY SHELLEY, Esq; and THOMAS JOHNES, Esq; for the Years 1792, 1793, 1794, 1795, 1796, as far as the same can be made up; with Deductions therefrom, and actual Payments made into the Exchequer.

YEARS.	Amount of Gross Charge.	Poundage to Collectors.	Poundage to Clerks to Commissioners.	Poundage to Receivers General.	Payments for apprehending Deferters.	Payments for Militia.	Payment for Bounties on Hemp and Flax.	Payments made into the Exchequer.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1792	1,989,664 16 2 $\frac{1}{4}$	24,781 15 6	12,391 2 10 $\frac{1}{2}$	16,211 14 2	750 0 0	148,008 9 4 $\frac{1}{4}$	11,388 7 6	1,776,133 6 9 $\frac{1}{2}$
1793	1,989,689 9 8 $\frac{1}{4}$	24,835 3 10 $\frac{1}{2}$	12,417 11 11 $\frac{1}{4}$	16,246 6 1	1,618 0 0	16,730 4 9	7,963 4 8	1,908,878 18 4 $\frac{1}{2}$
1794	1,989,651 13 10	24,826 19 6	12,413 9 9	16,241 0 0	2,540 0 0	10,379 7 0	6,984 2 1 $\frac{1}{2}$	1,910,946 18 5 $\frac{1}{2}$

1795 }
1796 } About One Half of the Receivers Accounts for the Year 1795; not yet rendered or made up; and the Year 1796 does not expire till the 24th March 1797.

Supplement (G.)

AN ACCOUNT of the OUTSTANDING DEMANDS at the Treasury
on the 5th of January 1797.

OUTSTANDING DEMANDS on the 5th January 1797.	£.	s.	d.
For the Civil Establishments of the American Colonies for 1796	29,219	5	0
For the African Company — — — —	20,000	0	0
For the Levant Company — — — —	5,000	0	0
For the Board of Agriculture — — — —	2,000	0	0
For the British Museum — — — —	1,500	0	0
For the Clerks at the Exchequer, for directing and paying the Orders for American Sufferers — — — —	1,160	0	0
For the Expence of preparing and drawing the Lottery Anno 1796 — — — —	10,500	0	0
To complete £. 473,979. 3s. 4 $\frac{3}{4}$ d. to replace Payments out of Civil List — — — —	33,529	4	10 $\frac{1}{2}$
For American Sufferers per Acts 28th and 30th Geo. III. — — — —	8,103	16	3 $\frac{1}{2}$
For Repayment of Issues out of Civil List — — — —	275,514	7	11 $\frac{1}{4}$

The above Services have been voted.

£. 377,526 14 1 $\frac{1}{2}$

SERVICES to be provided for.

For John Farhill, Esqr, Secy to Commrs for reducing the National Debt. — — — —	796	19	6
To John Wilmot, Esqr, for a Clerk to superintend the Office for American Claims — — — —	110	0	0
For the French Clergy and Laity for November and December 1796 — — — —	31,000	0	0
To Duncan Campbell, for confining Convicts, to 12th October 1796 — — — —	3,033	4	0
To James Bradley, - - - Do - - - - to 20th December 1796 — — — —	9,628	12	6
For Repairs of the Fleet Prison — — — —	4,515	8	1 $\frac{1}{2}$
For Do - of the King's Bench Prison — — — —	5,672	3	3 $\frac{1}{4}$
On Account of Prosecutions by Solicitor of the Mint — — — —	1,461	15	6
For Officers of the House of Lords, for Attendance on the Trial of Mr. Hastings — — — —	2,806	8	0
For the Salary of the Chief Justice of Newfoundland — — — —	693	15	0
Bills drawn from or on Account of the Settlement of N. So Wales — — — —	31,825	14	1
For Expences in consequence of the Alien Bill — — — —	1,740	9	0
Excess of Foreign Secret Service — — — —	1,345	19	3

£. 472,157 2 4 $\frac{1}{2}$

Mem.

The Deficiencies of the Land and Malt 1794, are not included here, as they are inserted in the Account of the Unfunded Debt and Outstanding Demands at the Exchequer.

Nor the Bills of Exchange drawn on the Lords Commissioners of His Majesty's Treasury, as they are included in a separate Account made up here this Day.

Treasury Chambers, Whitehall,
March 18th 1797.

Supplement (H.)

An ACCOUNT of WARRANTS for Army Services due and unpaid on the 5th of January 1797, and of TREASURY BILLS due to the Bank on that Day; and also of TREASURY BILLS which had been accepted on the 5th of January, but had not then been paid,

Extraordinary Warrants and Contingencies to General and Staff Officers	—	—	—	—	£.
For Colonels of Regiments, to provide Knapfacks, Accoutrements, &c.	—	—	—	—	58,876
For Cloathing for Augmentations to different Corps	—				20,396
Allowances for Losses of Cloathing, Baggage, &c. belonging to Officers on Service	—				14,409
For Bat, Baggage, and Forage Money	—				79,859
For Camp Contracts in England, in 1796	—				27,708
For Camp Equipage	—				23,254
For Accompts outstanding, to complete Pay of Volunteer Corps, for Levy Money and Subsistence of fundry Corps of Fencibles, and for various other Services	—				20,656
					109,896
					<hr/>
					£. 355,054
Treasury Bills paid at the Bank previous to 5th January 1797	—	—	—	—	1,186,415
Do - - - paid at the Bank, since the 5th of January 1797, which had been accepted previous to that Day					547,000
					<hr/>
					£. 2,088,469
					<hr/> <hr/>

Treasury Chambers, Whitehall,
March 18th 1797.

Supplement (I.)

ACCOUNT of EXTRAORDINARY EXPENCES of the ARMY incurred and paid by the Right Honourable the Paymaster General of HIS MAJESTY'S Forces, from the 25th of December 1795 to the 24th of December 1796, both inclusive ; and not provided for by Parliament.

	£.	s.	d.
Viſtualling — — — —	23,466	11	2
Bills of Exchange drawn by ſundry Perſons —	3,432,780	19	4
Expences in Nova Scotia and Canada — —	93,692	2	2
Pay, &c. of ſundry Black Corps, &c. — —	91,661	1	0
Pay of Sundry Officers, &c. — — —	27,843	3	0
Bread, Forage, &c. for Home Encampments —	178,038	11	1
Bât, Baggage, and Forage — — —	98,616	1	0
To the Barrack Department for Coals, Candles, Beer, Forage, &c. — — —	619,977	6	11
Hospital Bedding, Camp Neceſſaries, &c. —	209,165	11	0
Contingent Diſbursements for Hospitals, &c. —	54,000	0	0
Contingent Allowances for Foot Guards —	13,956	17	0
To be remitted for the Service of His Imperial Maſteſty	400,000	0	0
Sundry Miſcellaneous Services — — —	131,447	16	4
	£.	5,374,646	0 0
Deduct,			
Voted on Account, and ſundry Re-payments, &c.		1,987,169	13 6
	£.	3,387,476	6 6

Pay Office, Horſe Guards,
21ſt March 1797.

Supplement (K.)

An ACCOUNT of the DEMANDS for ARMY SERVICES outstanding on the 5th of January 1797 ; distinguishing the Particulars of which the same consist.

	£.	s.	d.
Off-reckonings — — —	530,548	0	0
Militia Cloathing — — —	108,538	0	0
Cloathing and Accountments for Augmentations to the Forces — — —	112,030	0	0
Horfe Furniture for Do — — —	22,654	0	0
Allowances to the Captains, Paymasters, Surgeons, &c. — — —	96,687	0	0
Pay of the Garrisons in Great Britain, Gibraltar, America, and the West Indies — — —	54,947	0	0
Pay of the General and Staff Officers, and Officers of the Hospitals in Great Britain, America, the West Indies, Gibraltar, Corfica, and the Cape of Good Hope — — —	317,383	0	0
Recruiting — — —	120,536	0	0
Marches, Contingencies, and Neceffaries — — —	93,490	0	0
Half pay — — —	90,000	0	0
Widow's Pensions — — —	3,500	0	0
In-Pension of Chelsea Hospital — — —	12,930	0	0
Sundry Public Offices — — —	20,000	0	0
	£. 1,538,243	0	0

Provision has been made for the Payment of the Whole of this Sum in the Army Estimates.

The Amount of Arrears due to the Officers of the several Regiments, Troops, and Companies of the Regular, Fencible and Militia Forces, cannot be ascertained until the Regimental Accounts of each particular Year have been examined at the War Office ; but Provision has been made for the Payment of these Arrears in the Annual Estimates voted by Parliament.

Bills of Exchange drawn on the Paymaster General had been accepted previous to the 5th of January, but not paid till after that Day, to the Amount of — — — £. 217,548 3 3 chiefly on Account of the Subsistence of the Troops on Foreign Stations.

Pay Office, Horfe Guards,
17th March 1797.

Supplement (L & M.)

An ACCOUNT of all DEMANDS outstanding on the 5th Day of January 1797, for the Service of the BARRACK DEPARTMENT; distinguishing the Particulars of which the same consist.

Demands outstanding on the 5th January 1797, on Account of the Sum of £. 290,000, voted by Parliament for the Erection of Permanent Barracks	£. 150,780
D ^o - - D ^o - - D ^o , for Supplies and Services in the Barrack Department for the Year 1796, for which Bills have been accepted	232,815
D ^o - - D ^o - - D ^o , on Account of Temporary Barracks erected and provided in the Year 1796, for Troops stationed on the Coast in the Counties of Essex, Kent, Suffex, and Hants, and the Supply of Furniture and Utensils for the same	55,233
	<u>£. 438,828</u>

Barrack Office,
17th March 1797.

Supplement (N.)

OUTSTANDING DEMANDS on the 5th Day of
January 1793.

To complete £. 1,943,882. granted for Naval Services Anno 1792	-	-	-	£.	s.	d.
				372,979	5	5 $\frac{1}{4}$
To complete £. 463,601 11 3. granted for the Ordnance 1792	-	-	-	193,591	11	3
For the Salary of the Chief Justice of Bermuda				580	0	0
For the Salary of the Chief Justice of Dominica				600	0	0
For the Clerks at the Exchequer, for directing and paying the Orders for American Sufferers				710	0	0
For the Usher of the Exchequer, for Necessaries				155	10	6
For John Farhill, Esq; Secretary to the Commissioners for reducing the National Debt				712	14	0
For the Expence of preparing and drawing the Lottery Anno 1792	-	-	-	10,700	0	0
For American Sufferers	-	-	-	6,233	19	10 $\frac{3}{4}$
Bills drawn on the Treasury, and accepted, payable at the Bank	-	-	-	99,673	0	4
				£. 685,936	1	5

Treasury Chambers, Whitehall,
March 23d 1797.

Supplement (O.)

An ACCOUNT of the DEMANDS for ARMY SERVICES, which were outstanding on the 5th of January 1793; distinguishing the Particulars of which the same consisted.

	£	s.	d.
Off-Reckonings	104,810	0	0
Allowances to Captains, Paymasters, Surgeons, &c.	19,211	0	0
Pay of the Garrisons in Great Britain, Gibraltar, North America, and the West Indies	22,545	0	0
Pay of the General and Staff Officers, and Officers of the Hospitals in Do.	16,744	0	0
Recruiting, Poundage, Marches, and Contingencies, Extra Feed of Dragoon Horses, &c.	23,658	0	0
Half Pay	100,000	0	0
Widows Pensions	4,000	0	0
In-Pension of Chelsea Hospital	12,343	0	0
Extraordinaries of the Year 1792	337,865	0	0
	£. 641,176	0	0

In the above Account no mention is made of Arrears due to the Officers of the several Regiments, Troops, and Companies; as it appears that the Over-Payments made to some Regiments, have in general balanced the Amount of Arrears due to others.

Pay Office, Horse Guards,
22d March 1797.

Supplement (P.)

An ESTIMATE of the expected Total Amount of the PUBLIC EXPENCE for the Service of the BARRACK DEPARTMENT for the Year ending the 5th January 1798, as far as the same can be ascertained; distinguishing the different Heads of Service.

	£.
Forage for the Cavalry stationed in Barracks in Great Britain	105,770
Beer for Cavalry and Infantry in Barracks in Great Britain, Guernsey, Jersey, Alderney, and Scilly	77,962
Coals and Candles for Do - - Do - - Do	51,666
Repairs of Buildings, Bedding, Furniture, &c.	40,000
On Account of Barrack Department in the Island of St. Domingo	10,000
On Account of - - Do - - at Gibraltar	2,000
On Account of - - Do - - at Newfoundland	2,300
On Account of Hospitals	30,000
Barrack Master's Expenditures, Rents, Lodging Money for Officers, Allowance to Governors, &c. Office Establishment, Fees	93,709
For providing Temporary Barracks in the County of Kent, and also for the Erection of Buildings for the Reception and Accommodation of Prisoners of War, and for the Troops necessary to guard them, and for Furniture, &c. at Norman Cross near Peterborough	35,669
	£. 449,076

Barrack Office,
17th March, 1797.

Supplement (Q.)

An ESTIMATE of the expected Amount of PUBLIC EXPENCES, under the Head of MISCELLANEOUS SERVICES, for the Year ending the 5th January 1798.

	£.	s.	d.
Plantation Estimates - - -	33,241	0	0
To discharge Principal and Interest on Orders granting Compensation to American and East Florida Sufferers - - -	51,682	17	6
Loan to Persons connected with, and trading to, the Islands of Grenada and Saint Vincent	600,000	0	0
African Forts - - -	13,000	0	0
Board of Agriculture - - -	3,000	0	0
Extraordinary Expences of the Mint -	1,800	0	0
For confining and maintaining Convicts at Home	32,000	0	0
For printing Journals, Copies of Bills, Votes, &c. - - -	7,000	0	0
French Clergy and Laity - - -	180,000	0	0
Foreign Secret Service - - -	150,000	0	0
Expences in Consequence of the Alien Bill -	2,000	0	0
Bills drawn, and which may be drawn, for or on Account of the Settlement of New South Wales - - -	30,000	0	0
Pensions and Allowances to American Loyalists	46,120	0	0
Whitehall, Treasury Chambers, 18th March 1797.	£. 1,149,843	17	6

The only Sums included in this Account which have been voted by Parliament, are, the Sums of £. 33,241, for Plantation Estimates; of £. 51,682. 17. 6, to discharge Principal and Interest on Orders granting Compensation to American and East Florida Sufferers; and of £. 600,000 to be issued by Way of Loan, for the Relief of Persons connected with the Islands of Grenada and St. Vincent; the latter of which Sums was voted since the Estimate of Supply and Ways and Means for the Year 1797 was stated to Parliament, and was not included in that Estimate.

The remaining Articles of Expenditure contained in this Account, consist of Sums which are not capable of precise Estimate. It has been usual to pay such Sums in the first Instance out of the Civil List, and to propose afterwards to Parliament to vote a Sum sufficient to re-pay what has been so advanced.

SECOND REPORT.

(Ordered to be printed 21st April 1797.)

YOUR COMMITTEE

HAVING, in their First Report, forborne to enter into a detailed Examination of the Particulars which must be taken into Consideration in forming any Estimate of the Produce of the Duties imposed in the Year 1796—They think proper to resume this Head of Inquiry, before they proceed to the subsequent Parts of their Instructions.

§ I. SINCE the First Report of Your Committee was presented to the House, another Quarterly Account of the actual Produce of the Taxes imposed in 1796, has been made up at the Exchequer: And other Documents also have been received, which were not then prepared.

Your Committee indeed are still of Opinion, that no correct Estimate can be made of the real Productiveness of these Duties from the Amount of their Receipt within the First Year, and more especially on Account of the very peculiar Circumstances which affect the Operation of some of these Taxes: But they think, that such Materials as have been collected upon this Occasion, are of sufficient Importance to deserve the Attention of the House, and that a due Examination of them will afford the following Details and Results.

The Charge upon the Public for Interest, Management, and £. 1 per Cent. on the Debt created in 1796, was

£. 1,851.226

SECOND REPORT:

The Monies arising out of the Taxes imposed in 1796, and of a Nature applicable to defray this Charge, are, first, Monies which have been actually received; and, secondly, Monies which remain due upon Bond or Assessment: And a Result, approaching towards the Amount of a First Year's Produce of most of the Taxes, may be collected from these several Sums. The Circumstances of each Tax are as follows:

1. Horses; This Tax commenced on the 5th of April 1796; and there was actually received upon it in the Exchequer, on the 5th of April 1797 £. 21,160 and there was also due upon it by Assessment,

	-	-	-	84,682
Total	-	-	-	<u>£. 105,842</u>

2. The Two Shillings additional Duty on Horses commenced at the same Date, and it had produced, on the 5th of April - - - £. 23,995 and there was due upon it, by Assessment, 66,777

Total	-	-	<u>£. 90,772</u>
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3. The Ten per Cent. on the Assessed Taxes commenced at the same Date, and produced, on the 5th April - - - - - £. 56,350 and there was due upon it by Assessment - 80,772

Total	-	<u>£. 137,122</u>
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4. Dogs; this commenced on the 5th of July 1796, and produced, the 5th of April 1797, being only Three-Quarters of a Year - £. 6,295 there was due upon it also by Assessment $\frac{3}{4}$ of a Year - - - - - £. 61,620

Total	-	<u>£. 67,915</u>
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5. The Wines Excise commenced on the 17th of April 1796, and produced, on the 5th of April 1797 - - - £. 100,720
 and there was due for Three Instalments of Duties bonded in England and Wales 287,561
 Total - - - £. 388,281

6. Wines Customs commenced at the same Date, and produced, on the 5th of April - - - - - £. 151,382
 and there was due on Bond - - - 102,110
 Total - - - £. 253,492

Supplement A.

7. Sweets; this commenced on the 17th of April 1796, and produced, on the 5th of April 1797 - - - - - £. 3,282

8. Tobacco; this commenced on the 17th of December 1795, and produced, on the 5th of January 1797 - - - £. 164,015

9. Horse-Dealers Licences commenced on the 1st January 1796, and produced, on the 5th January 1797 - - - £. 931

10. Hats; this commenced on the 5th of August 1796, and produced, on the 5th of April 1797 - - - £. 11,608

This appears by adding to the actual Receipt of - - - - - £. 16,446
 also received on the old Tax 5th Jan. 1797 2,272
 and also received thereon, 5th April 1797 2,369
£. 21,087

from which is to be deducted the computed Produce of the old Tax - - - 9,479

The nett Produce of the new Tax for One Year, was therefore - - - £. 11,608

11, Salt

SECOND REPORT:

11. Salt; the computed Annual Saving, by reducing the Allowance for Waste, between the 5th of January 1796 and 5th of January 1797, is - £. 32,000

12. Sugar; the computed Annual Sa^{ving} to the Public on Account of the Reduction on the Drawback on the Export of Sugar, and taken as such out of the Consolidated Fund, is - - - £. 116,676

13. Legacies; this commenced on the 5th of August 1796, and had produced on the 5th of April 1797, the Sum of Fifteen Thousand Two Hundred and Fifty One Pounds: But this is not to be placed to the Account of the new Tax of 1796; it being short of the Produce of the whole Tax, which was computed at Forty-one Thousand and Seventy-nine Pounds.

It appears, therefore, that the Total of One Year's Receipt upon the Taxes imposed in 1796, exclusive of the Produce of the Assessed Taxes for Scotland, and taking only Three-quarters of a Year upon the Dog Tax, is - - - - - £. 688,474

It appears also, that there remains due upon the Assessment for England and Wales - £. 293,851

to which, if there be added, for One Quarter of a Year upon the Dog Tax, according to the nett Amount of the former Assessment, viz. about - - - - - 22,000

the same will amount to - - - - - £. 315,851

and deducting therefrom the Charges of Management on the Whole of the gross Assessment, viz. - - - - - £. 10,878

what may remain due for England and Wales, is - - - - - £. 304,973

The nett Assessment for Scotland upon all these Taxes, may be taken in Addition to the above, viz. - - - - -

£. 21,335
Total - £. 326,308

COMMITTEE ON FINANCE, &c.

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And there remains due upon Bonded
Duties - - - - - £. 389,671

The Total, therefore, of the Duties imposed in 1796,
received or outstanding either upon Bond or Affessment,
for the Year 1796, as appears by the Abstract subjoined
to this Report, may be considered as
amounting to about - - - - - £. 1,404,393

Abstract.

§ 2. YOUR Committee, however, cannot close
this Subject, without submitting to the House some
Observations, which are immediately connected with
the Details of this Statement, and which must very ma-
terially affect its Result, in any View which can be taken
of the probable Productiveness of these Taxes.

1. Although the Exchequer Account of the Receipt
upon these Taxes is made up to 5th April 1797, yet
it is impossible that the Whole of the actual Produce of
the last Quarter should appear in that Account ; many
Sums of Money received in the Course of Collection
prior to that Date, not reaching the Exchequer till a
Period long subsequent. They find a strong Illustration
of this Fact, in remarking, that no Part of the Duties
of Customs collected in the Out Ports of England
within the last 36 Days preceding the 5th of April, can,
by the Course of Remittance, appear in the Exchequer
Account of the Quarter ending on that Day ; all those
Duties being remitted by Bills payable at 30 Days, to
which there must be added Three Days of Grace, and
(as the Receiver General pays his Balances Weekly into
the Exchequer) Three Days more, upon an Average,
must be allowed from the Time when the Bill is paid to
the Time of Payment into the Exchequer.

2. The

Supplement C.

2. The Assessed Taxes appear generally to have produced a nett Revenue nearly equal to the nett Amount of their Assessment, and that Part of the probable Revenue may therefore be stated with reasonable Certainty; but your Committee observe, that although the Assessed Taxes for England and Wales, imposed in 1796, had produced in the Exchequer, upon the 5th of January 1797, the Sum of nearly One Hundred Thousand Pounds, nevertheless no Part of the Assessed Taxes of 1796 for Scotland, had been paid into the Hands of the Receiver General for Scotland upon the 13th of April 1797.

3. The Wine Excise Duties bonded for Scotland for 1796 are also wanting, and are equally to be added to the Produce of these Taxes: But your Committee think it their Duty to observe, that the Amount of the Duties imposed on Wine in 1796, and bonded to the Excise Office, was levied upon Stock in Hand, and consequently raises the Revenue for the Year 1796, upon that Article, beyond what its Amount would otherwise have been.

4. The last and most important Observation which your Committee have to state on this Subject, respects the Duty upon Legacies, and Shares of Personal Estates; which hitherto has produced even less than the former Duty upon the same Sort of Property.

Many Circumstances, however, incidental to the subject Matter of this Tax, have contributed, and must still contribute, to retard its Operation.

The primary and essential Circumstance, which of Necessity obstructs this Duty in its Commencement, is the Time given by the Laws of England and Scotland

COMMITTEE ON FINANCE.

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to every Personal Representative to make up his Accounts, before he can be compelled to pay any Legacy or Distributive Share; the Rules of Equity in the English Courts of Justice allow a Year, and the Laws of Scotland allow at least Six Months. This partly explains the necessarily slow Progress of such a Duty in its Outset. The complex State of Affairs incidental to almost every great Mass of Testate or Intestate Property, from whence the largest Duties are payable, is a further Reason why the Payment of this Duty must not be expected even at the Expiration of the Delay granted by Law; and the further Necessity of proceeding to recover Sums due upon Mortgage, which so frequently compose the greatest Portion of any large Residuary Personal Estate, a Proceeding at all Times dilatory, must in the present Times tend still more considerably to protract the final Settlement of those Accounts, upon which Event alone the full and complete Duty can be ascertained and its Payment enforced.

Your Committee, however, are strongly impressed with an Expectation, in which they are confirmed by the Official Opinion of the Board employed to superintend the Collection of this Duty, that whenever sufficient Time shall have elapsed to allow for the free Operation of this Tax, considering the Extent and Amount of the Property upon which it is laid, it will hereafter prove a very productive and increasing Source of Revenue to the Public.

21st April 1797.

A B S T R A C T.

ANCE &

YES

Debit		Credit	
1880	1000	1880	1000
1881	1000	1881	1000
1882	1000	1882	1000
1883	1000	1883	1000
1884	1000	1884	1000
1885	1000	1885	1000
1886	1000	1886	1000
1887	1000	1887	1000
1888	1000	1888	1000
1889	1000	1889	1000
1890	1000	1890	1000
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1998	1000	1998	1000
1999	1000	1999	1000
2000	1000	2000	1000
TOTAL		TOTAL	

COMMITTEE ON FINANCE, &c.

ABSTRACT OF THE TAXES

IMPOSED IN 1796.

T A X.	Date of its Commencement.	Day of First Payment into the Exchequer.	Sum received at the Exchequer.	Due on Bond.	Due on Affessment.
Horses — — —	5th April . 1796	17th September 1796	£. 21,160	£. — —	£. 84,682
2s. Duty on D ^o — — —	. Do Do	23,995	— —	66,777
£. 10 per Cent. on Assessed Taxes — . Do Do . . .	13th May . 1796	56,350	— —	80,772
Dogs — — —	5th July . 1796	31st October . 1796	6,295	— —	61,620
Add One Quarter's Assesment on Dogs — — —	— — —	— — —	— —	— —	22,000
Wines (Excise) — — —	17th April . 1796	22d July . 1796	100,720	* 287,561	315,851
Wines (Customs) — — —	17th April . 1796	8th July . 1796	151,382	102,110	Deduct Charges of Management. } 10,878
Tobacco, &c. — — —	7th December 1795	17th January . 1796	164,015	£. 389,671	304,973
Horse Dealers Licences — — —	1st January . 1796	17th February 1796	931	* No Sum upon Account of Wine Excise Duties bonded for Scotland is here included.	Add Assesment for Scotland. } 21,335
Sweets — — —	17th April . 1796	15th July . 1796	3,282		
Hats — — —	5th August . 1796	5th August . 1796	11,608	Total due on Assesment —	£. 326,308
Salt — — —	5th January . 1796	31st March . 1796	32,000	Do . . on Bond —	389,671
Sugar — — —	— — —	— — —	116,676	Total Sums received at the Exchequer — — }	688,414
Legacies — — —	26th April . 1796	See Observations, p. 6.	£. 688,414	TOTAL —	£. 1,404,393

Supplement (A.) Report II.

An ACCOUNT of the Produce of the TAXES imposed in the Year 1796,
received at the Exchequer between the 5th January and 5th April 1797.

	£.	s.	d.
Horfes — — — —	4,230	0	0
Tobacco — — — —	39,511	0	0
Horse Dealers Licences — — — —	277	0	0
Wines (Excise) — — — —	2,555	0	0
Do. (Customs) — — — —	49,860	7	6
Sweets — — — —	957	0	0
Legacies, after reserving £5,319. Part of £10,269 15 the computed Average Quarterly Produce of former Duties repealed — — — —	—	—	—
Hats, after reserving £2,369 17s. 9d. the computed Average Quarterly Produce of former Duties repealed — — — —	16,446	2	3
Two Shillings additional Duty on Horfes — — — —	4,520	0	0
Dogs — — — —	1,525	0	0
£10 per Cent. — — — —	8,517	8	6½
The computed Quarterly Saving, by reducing the Allowance for Waste on Salt — — — —	8,000	0	0
Taken out of the Consolidated Customs, being the computed Quarterly Saving to the Public on Ac- count of the Reduction on the Drawbacks on the Exportation of Sugar — — — —	29,169	1	5
£.	165,567	19	8½

Exchequer;
the 6th Day of April 1797.

Supplement (B.) Report II.

An ACCOUNT of the Quantity of WINE imported in the Year ending the 5th of April 1795, the Year ending the 5th of April 1796, and the Year ending the 5th of April 1797 ; distinguishing the Countries.

		YEAR ending 5th April 1795.			YEAR ending 5th April 1796.			YEAR ending 5th April 1797.		
		Tuns.	H.	G.	Tuns.	H.	G.	Tuns.	H.	G.
French	—	525	2	12	678	2	58	645	2	50
Madeira	—	640	1	16	668	1	47	565	2	16
Portugal	—	18,969	1	59	23,991	0	19	13,843	2	49
Rhenish	—	97	1	39	41	3	51	64	0	16
Spanish	—	4,625	2	16	3,885	1	62	2,854	3	10

Prize Wine is not included in the above Account.

Inspector General's Office,
Custom House, London,
19th April 1797.

NOTE.—As the above Account is not made up in the ordinary Periods of the Office, namely from January to January, the Countries from whence imported cannot be accurately distinguished.—Prior to the War, the Importations were in general directly from the Places of Growth, except the Rhenish Wine, which was usually imported by the Way of Holland, and is now shipped chiefly at Hamburgh.—Since the War with France, almost the Whole of the Wines of that Country have been imported through the Medium of Guernsey and Jersey, as also the Spanish Wines from the Commencement of the War with Spain.—About 400 Tuns of Portugal Wine have likewise been imported by Way of those Islands ; but the great Importation of Portugal Wine is directly from Portugal.

Supplement (C.)

AMOUNT of the New Personal LEGACY DUTY, from the 26th of April 1796 to the 5th of April 1797, inclusive.

					£.	s.	d.
Town	—	—	—	—	12,418	1	6
Country	—	—	—	—	2,832	18	6
					<hr/>		
					£. 15,251		
					<hr/>		
					0		
					<hr/>		
					0		

Stamp Office, 6th April 1797.

THIRD

THIRD REPORT.

(Ordered to be printed 11th May, 1797.)

YOUR COMMITTEE

HAVE proceeded further in the Consideration of the Matters referred to them, and have agreed to the following Report thereon :

IN the First Report which your Committee presented to the House, They forbore to enter upon a detailed Examination of some of the Matters belonging to that Part of their Inquiries, and reserved to themselves the Liberty of resuming others, in case a subsequent Investigation should enable them to lay before the House any further Information or Observation which might deserve its Attention.

The Examination of the Taxes imposed in 1796, upon which Your Committee had at first forbore to enter, has since been made the Subject of their Second Report ; and they now proceed to state such further Information as they have obtained respecting the Unfunded Debt and Demands outstanding on the 5th of January 1797.

§ I. UNDER this Head your Committee have been led to resume the Examination of the Outstanding Demands relative to the Army, by their having received from the War Office, within a few Days after the Date of their First Report, an Account of Two Articles, in which their original Statement requires Alteration.

1. In the Account made up at the Pay Office, the Supplement
Article of Off-reckonings was there stated to amount to A.
£. 530,548 ; but it appears that this ought to be increased by a further Sum of about £. 26,000, and the Difference has arisen from the Pay Office not having

THIRD REPORT:

been aware of the Claims of the Off-reckonings of certain Corps which were not borne on the Army Estimate of 1796.

In the same Account it is also to be observed, that the Sum of £. 317,383, there stated to be due for the Pay of General and Staff Officers, exceeds the actual Demand for that Service, by the Sum of £. 38,500; Payments having been made to that Amount in the West Indies, of which Information had not been received at the Time when the Pay Office Account was made up.

These Two Sums being set against each other, it is obvious that there was an over Statement upon the Amount of Army Debt, in the Pay Office Account annexed to the First Report, by about the Sum of £. 12,500.

Supplement

B.

2. Your Committee have further to observe, that an Article appears to have been omitted in the Accounts of Treasury Warrants due for Army Services, respecting which They have also received particular Information since the Date of their First Report; it is a Demand of the Apothecary General to the Army, for the Balance of his liquidated Account for the Year 1795, for which he has received his Majesty's Warrants: This was an Outstanding Demand on the 5th January 1797, and amounted at that Time to £. 54,400*. And it is to

Supplement

C.

be remarked, that the Apothecary General claims a further Sum of 75,600 for the Year 1796; but this Demand is still unliquidated, and has not been yet passed by the Physician and Surgeon General.

* *Memorandum.*—On the 24th of March 1797, the Sum of £. 33,000 was received by the Apothecary General, on Account of the above Warrants.

3. Your

COMMITTEE ON FINANCE, &c.

3. Your Committee have uniformly conceived, that the Terms in which they were ordered by the House to examine and state the Unfunded Debt or Demands outstanding on the 5th of January 1797, must necessarily be understood to import a Statement only of such as were settled and acknowledged Debts, and not to extend to any Claims which were then pending and unliquidated.

Anxious nevertheless to give further Satisfaction to the House upon the Subject, so far as their Means of Inquiry would allow them, They have proceeded next to examine into the Nature and Amount of such Claims and Demands, as it is alledged will appear eventually to have been due to the Army at the Period to which this Inquiry is limited, although they have not yet been reduced into the Form of an acknowledged Debt.

On this Subject Your Committee beg Leave to state, first, what respects the Amount of the Claims made upon the same Heads of Service, as are already enumerated in the Account rendered from the Pay Office; and in the next Place, what appears to be the general Progress of all the Regimental Accounts towards a final Settlement.

They find that the Demands brought forward by the Supplemental Regimental Agents, under some of the Heads of Service specified in the Paymaster General's Accounts, exceed the Sums there enumerated as follows:—On Off-reckonings, £. 146,229—Recruiting, £. 91,746—Marches, &c. £. 58,312.—And that there are other Demands, under the Head of Arrears, viz. for Periods prior to the Year 1796, amounting to £. 307,192—And for the Year 1796, to £. 234,976.

The

THIRD REPORT:

The Sums, however, which shew the general Result of the Regimental Accounts under these Heads, are not admitted by the War Office to be actually due.

Upon the Article of Off-reckonings, it is represented indeed by the War Office itself, that the Excess of the Statements by the Agents beyond that of the Paymaster General, arises principally from the Reduction of a Number of Regiments in 1795, whose Assignment of Off-reckonings extended to various Periods in 1796; and that the Deficiency created in their Cloathing Fund, by this premature Termination of Establishment, remaining to be made good, is a Demand of which the greater Part will probably be found admissible, whenever regularly stated and vouched. But with regard to the Articles of Recruiting, Marches, Contingencies, and Necessaries, although the Agents may have been called upon by the Regimental Paymasters and Officers employed in the Recruiting and other Services, for Advances to the full Amount stated by them, yet it is supposed that the actual Expenditure of the Agents will be found, upon the Whole, to fall considerably short of their Drafts: And that as the Army was voted upon a very high Establishment for the Years 1795 and 1796, the Saving on these Years may nearly (if not fully) upon a final Settlement, balance the Extra Expenditure of the Agents upon these several Heads of Off-reckonings, Recruiting, Marches, Contingencies, and Necessaries.

With respect to Arrears, it is to be observed, that almost every Officer actually employed, being in some Degree a Public Accountant, the real Outstanding Debt upon this Head cannot be known, until the Officers who have drawn Money for the Public Services, shall have settled their Accounts with the Regimental Paymasters

Paymasters and Agents, and those again with Government.

The Demands for the Years preceding 1796, amounting to £. 307,192, will, as it is conceived, be much reduced on Liquidation. The Arrears of the Officers of the Army for the Year 1796, as borne upon the Establishment of the regular Fencibles and Militia, amount to about £. 255,000; and upon this Head, the Claim made by the Agents amounts to £. 234,976; but even this, it is conceived, cannot be properly called an Outstanding Demand before January 1798, being the earliest Period at which the Regimental Accounts of 1796, are required to be settled.

Your Committee, however, think proper to remark, that although it is only upon the Settlement of these Accounts that the Arrears of the Officers become payable, it has been nevertheless customary, for the Ease of the Service, and very properly in the Opinion of Your Committee, to issue a Sum equal to the Arrears of all Subaltern Officers, if applied for by the Colonel of the Regiment, at any Time after the Regimental Accounts have been delivered into the War Office; unless the Accounts themselves were expected to be so speedily settled, as to make it preferable to wait for the regular Period: And with regard to Regiments Abroad, during the present War, it has not been unusual to order a Sum, equal to the Arrears of all the Officers, to be issued to the Regimental Agents, notwithstanding their Accounts were not even delivered in.

Upon this Branch of the Subject, Your Committee think it also their Duty to state it as the present Opinion of the War Office, of which they have had repeated Testimony, that the Provision made by Parliament for the

THIRD REPORT:

the respective Years to which all these claims of the Regimental Agents belong, are sufficient to cover all the Sums claimed, of every Description, even if these Claims should be finally established to their full Extent.

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With regard to the actual Progress made towards the final Liquidation of the Regimental Accounts of the Army, Your Committee, desirous to obtain the fullest Information on this Subject, have called for a Statement of the Number of Regimental Accounts of the last Six Years; distinguishing how many thereof have been settled, how many not settled though delivered in, and how many are not yet delivered in. And they have subjoined to their Report, a detailed List of such Regimental Accounts as are not settled, though delivered in; by which it appears that of the whole Number falling within this Description, viz. 159, there are 18 inspected, which have been found defective, and remain to be completed; 34 inspected and examined, and of which several are nearly settled; and 107 which have not yet been inspected; owing, as it is alledged, to the extraordinary Pressure of Daily Business, which has been constantly increasing in every Branch of the Accountant's Department during the whole Period of the Delivery of the Accounts in Question. With a View to the same Object, Your Committee have annexed to their Report, a special Statement respecting the Regiments which have served in Great Britain during the Whole of the War, specifying the Dates at which their Annual Accounts were delivered in, and the Periods when any of them were respectively settled, and stating also such as now remain open and unsettled.

Upon these Details, Your Committee think it necessary to observe, that although, with respect to Regiments Abroad, it is said to be impossible for the Agents

Agents to make up and deliver in the Regimental Accounts for a very considerable Time after the Period prescribed by Law, yet the same Reason does not seem to apply to the Accounts of such Regiments as have been constantly within the Kingdom. Of this Description there are no less than 264 Accounts; out of which Number, deducting 66 Accounts belonging to the Year 1796, which are not required by Law to be delivered in before the 24th of June next, there remain 198 Accounts, whereof only 14 have been delivered within the Period prescribed by a positive Law.

Your Committee cannot but remark, that either the Regulations of the Law in this Respect must be improper, or that the due Execution of it has been neglected. If the former be the real Cause, They would recommend a Revision of the Act itself, as They conceive that no Regulation should continue to be prescribed by Law which is found impracticable in the Execution: if the latter, a due Compliance with the Act ought to be enforced.

§ 2. A DISTINCT Subject of Examination has, in the next Place, suggested itself to your Committee, as falling within this Part of their Instructions, namely, the Amount of any Debt or Outstanding Demand which was due on the 5th January 1797, from the Public to His Majesty's Civil List.

Various have been the Services of a Public Nature, for which Advances have been made from the Civil List within the last Four Years, and large has been the Amount of those Advances. Your Committee have subjoined to their Report a detailed Account of the Particulars; but they have at the same Time to observe,

Third Report.

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that

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THIRD REPORT:

that nearly the whole Amount of each Year's Advance, has been successively replaced out of the Supply for each subsequent Year.

Supplement Upon the 5th January 1797, there do not appear to
 G. have been any such Advances from the Civil List remaining unprovided for, except Two Sums, not exceeding together £. 821. 4. 6. All other Demands on this Head having been included in the Sums stated by Your Committee in the First Report, either as Outstanding Demands, or as Part of the Estimates under the Head of Miscellaneous Services for the current Year.

And Your Committee cannot forbear to observe, that the Mode proposed of providing for such Services by Vote upon previous Estimates, is far more expedient than the defraying of them in the First Instance out of the Civil List, which must necessarily occasion large and inconvenient Arrears upon some of the numerous Services for which the Civil List is specially intended.

SUCH, upon the Whole, has been the Issue of these Inquiries, into which Your Committee have entered perhaps more at large than their strict Duty required, or their Instructions may seem to have authorised; and finding that the Result even of such an Examination, has furnished them with so very few Instances, and those of so inconsiderable an Amount, in which the official Statements upon this Subject (presented by Your Committee in their First Report) were incomplete, and having no specific Allegation or Suggestion before them of any Defects in any of the other official Statements, they now think proper to close their Inquiries upon this Part of their Instructions.

May 7th, 1797.

Supplement

Supplement (A.) Report III.

LETTER from the Right Hon. W. WINDHAM, dated 3d
April 1797.

S I R,

I N Obedience to the Order of the Select Committee of Finance, dated the 28th of last Month, I have examined whether the Sums stated in the Account made up at the Pay Office of the Demands for Army Services outstanding on the 5th January 1797, are the Whole Sums due under the several Heads therein mentioned; and I have the Honour to report, that, in the Article of Off-reckonings, the Sum set down in the said Account appears to be about £. 26,000 short of what was actually due on the 5th January last. The Difference arises from the Circumstance of the Pay Office not having been aware of the Claims for the Off-reckonings of certain Corps, which were not borne on the Army Estimates of the Year 1796.

The Sum of £. 317,383, stated to be due for the Pay of General and Staff Officers, &c. exceeds the actual Demand for that Service in the Sum of £. 38,500, being the Amount of Payments that have been made in the West Indies, but of which Information had not been received at the Time when the Account was made up by the Pay Office.

As far as I am at present able to form a Judgment, the Sums stated to be due under the other Heads of Service contained in the said Account, are correct.

I have thought it right to make this Report, for the Information of the Committee, without waiting for the Returns which have been called for from the Regimental Agents, as very few of them have yet been received; and I am apprehensive that a considerable Time may yet elapse before the Whole can be collected, and so far examined, as to admit of forming some Judgment upon their Contents.

War Office, 3d April 1797.

Supplement (B.)

LETTER from GEORGE ROSE, Esq. dated 4th May 1797.

S I R,

I HAVE the Honour to transmit herewith a Return, received from the War Office, respecting any Debt or Demand outstanding on the 5th January 1797, to the Apothecary General; and to acquaint you, that it does not appear there were any other Debts or outstanding Demands, due and unpaid, on Treasury Warrants, on the 5th of January, which

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were

were not included in the Papers printed in the Appendix to the First Report of the Select Committee (D. 6) and (D. 13*) except One War-rant for £. 30,000, for the Apothecary General, dated December 26th 1796, which was overlooked on making out the First Account above-mentioned, and which makes Part of the Sum of £. 54,400 returned in the inclosed Account.

Treasury Chambers, 4th May 1797.

Supplement (C.)

STATEMENT of the DEBT outstanding on the 5th of January 1797, to the Apothecary General of the Army.

Balance of liquidated Account for the Year 1795, for which the Apothecary General has received his Majesty's Warrants	£.
	* 54,400
Amount of Medicines, Instruments, and Materials, delivered for the Use of the Army, from the 1st of January 1796, to the 5th of January 1797, but which Account has not yet been passed by the Physician and Surgeon General	75,600
	<u>£. 130,000</u>

* *Memorandum*: On the 24th of March 1797, the Sum of £. 33,000 was received by the Apothecary General, on Account of the above Warrants.

John Calvert Clarke.

Army Elaboratory,
Great Ryder-Street.

to the Apothecary General
to the Army.

St. James's, April 29, 1797.

Supplement (D.)

LETTER from the Right Honourable W. WINDHAM; dated 21st April 1797.

SIR,

IN Continuation of my Report of the 3d Instant, made in Obedience to an Order of the Select Committee of Finance, dated the 28th ult. I am now to state, that the Demands brought forward by the Regimental Agents

Agents, under some of the Heads of Service specified in the Account rendered to the Committee by the Paymaster General, and revised in this Department, exceed the Sums set down in that Account, as follows:

On Off-reckonings	-	-	-	£. 146,229
Recruiting	-	-	-	91,746
Marches, &c.	-	-	-	58,312

The Demands under the Head of Arrears, for Periods prior to the Year 1796, amount to	-	-	-	£. 307,192
and for the Year 1796 to	-	-	-	234,976

In communicating to the Committee the foregoing general Result of the Inquiries which I have made of the Agents, I cannot too earnestly desire to be understood, as not meaning to admit that the Sums claimed by them are actually due; or that, if due, the Whole, or any considerable Part thereof, will be finally an Excess of Charge to the Public, beyond the Provision made for the respective Regiments in the Annual Estimates voted by Parliament. Upon these Points, a Conclusion can only be drawn after the usual minute Examination which the Regimental Accounts of each particular Year are to undergo in my Office.

Conceiving, however, that it may not be improper for me to offer some Information to the Committee on the Nature of the Demands, even in their present State, I am to observe, that, upon the Article of Off-reckonings, the Excess of the Statement by the Agents beyond that by the Paymaster General, arises principally from the Reduction of a Number of Regiments in 1795, whose Assignment of Off-reckonings extended to various Periods in 1796: The Deficiency created in their Cloathing Fund by this premature Termination of Establishment remains to be made good; and it is probable that the greater Part of the Agents Claims under this Head of Service will be found admissible whenever they shall be regularly stated and vouched.

Upon the Articles of Recruiting, Marches, Contingencies and Necessaries, the Pay Office could only take the Sums directed by this Office, but not issued: The Agents, it is probable, have included in their Statement all the Sums which they had at various Times estimated and demanded as due, but which have not been ordered by the War Office, the Demands not being supported at those Times by sufficient Authority. It is not intended to say, that the Agents may not have been called upon by the Regimental Paymasters and Officers employed in the Recruiting and other Services, for Advances to the full Amount stated by them; but that the actual Expenditure will be found upon the Whole considerably short of the Drafts; and that, as the Army was voted on a very high Establishment for the Years 1795 and 1796, it may reasonably be supposed, that, on a final Settlement, the Savings

in those may nearly, if not fully balance the extra Expenditure under the Heads of Service now in Question.

With respect to Arrears, it is to be observed, that almost every individual Officer actually employed is in some Degree a Public Accountant; when they have settled their Accounts of Money drawn by them for Public Services with the Regimental Paymasters and Agents, and these again with Government, then, and not until then, will the real outstanding Debt for Arrears appear:—The Demand of the Agents on this Head is swelled by the Introduction of a Charge for the Arrears of 1796, amounting to £ 234,976, which it is conceived cannot be called an outstanding Debt before January 1798, the earliest Period at which the Regimental Accounts of 1796 are required by Law to be settled, and on which Settlement the Arrears of the Officers became payable. The Demand for the preceding Years, of £ 307,192, will probably be much reduced on Liquidation: and whatever may be the Sums finally admitted to be due under this Head, they are comprehended in the Provision made by Parliament in the respective Years.

War Office, 21st April 1797.

Supplement (E.)

Extract of the EXAMINATION of MATTHEW LEWIS, Esquire,
Under Secretary at War; taken the 25th Day of April 1797.

Mr. LEWIS's Letter, of 29th March, read.

Mr. Windham's Letters, of 3d and 21st April 1797, read.

Question. What Progress has been made in preparing a Report upon the Accounts mentioned in the Letter, dated 29th March 1797?

Answer. No further Report is to be expected from the War Office, in Answer to the Inquiries made by the Committee, than what is contained in Mr. Windham's Two Letters.

Q. Does the Pay Office advance any Money to the Agents of different Regiments, without having a Warrant, or Letter signed by the Secretary at War?—*A.* The Pay Office cannot issue any Money to the Regimental Agents, except under Authority either of the Treasury or War Office. I believe that the Treasury do sometimes order Money to be issued to the Agents, but not often.

Q. Are not the Agents obliged, at a particular Period of the Year, to remit their Accounts to the War Office?—*A.* The Pay Office Act requires that they should do so, but, from a Variety of Circumstances, they do not, in scarcely any Instance, give in the Regimental Accounts within the Time prescribed.

Q. Did

Q. Did the War Office ever remonstrate with the Agents for not having complied with the Act?—*A.* The War Office has occasionally inquired for particular Accounts, but in general there are in the War Office so many Accounts already delivered in, and not settled, that it has appeared unnecessary to press the Agents to send in more; and it has been known to the War Office, with respect to Regiments abroad, it is actually impossible for the Agents to deliver in the Regimental Account, properly made up, for a very considerable Time after the Period prescribed by the Act.

Q. Is there any Delay in settling the Accounts of Agents for Regiments serving in Great Britain, owing to the Omission of the Agents not bringing in their Accounts, or to any other Causes arising in the War Office after such Accounts are brought in?—*A.* The Agents have not delivered in the Accounts of Regiments serving in Great Britain, in many Instances, for a considerable Period after the Time for delivering them in according to Law. The Nature of transacting the Business of the Army under that Act, occupies the Time both of the Agents and of the War Office, especially in Time of War, in executing the Current Services, that it may be conceived the Agents are not able to make up the whole Accounts of the Years that are passed, nor the War Office immediately to go through those Accounts, after they are delivered in.

Q. Of the Regimental Accounts from the Year 1791 to 1796, both inclusive, how many have been delivered in, how many settled, and how many not delivered in?

		Settled.	In the Office, not settled.	Not delivered in.	Total.
1791	—	57	6	6	69
1792	—	79	10	5	94
1793	—	78	46	41	165
1794	—	34	49	230	313
1795	—	—	48	288	336
1796	—	—	—	296	296
		248	159	866	1,273

Q. Have the Agents delivered in Accounts, with a Reservation of those Articles where the Account cannot be perfected or completed, from that Part of the Service being performed Abroad?—*A.* They have not, nor would such an Account be accepted at the War Office: but in the Course of the Year, upon every Demand for a fresh Issue of Money, they deliver in a State of what they have already received under the particular Head of Service for which the fresh Issue is demanded, and how the Money already issued on that Account has been expended, and what the Balance is, for or against them, under that Head of Service.

Q. Are

Q. Are there any existing Funds sufficient to defray the Sum that may prove to be due to the Agent, and which are contained in the Statement of Mr. Windham's Letter of the 21st April?—*A.* There may be an Excess under some of the Heads beyond the Parliamentary Provision under that particular Head: but it is the present Opinion of the War Office, that if whatever Sums have been taken from those voted upon the Estimates of the Army, and applied to Services not provided for, be re-placed from the Vote for the Extraordinaries of the Army, the Parliamentary Provision for the respective Years will, upon the Whole, be adequate to all the Demands stated in the Secretary at War's Letter of the 21st April, even admitting the Agents Statements in their full Extent.

Q. Is it the Custom at the War Office to issue any Money for the Payment of Arrears due to Officers before the Regimental Accounts of the Year, in which they accrue, are settled?—*A.* The Accounts being delivered in, a Sum, equal to the Arrears of the Subaltern Officers, has frequently been ordered upon the Application of the Colonel, although the Accounts were not finally settled: where the Accounts have not been delivered in, the Application is refused, unless under very special Circumstances; with regard to Regiments Abroad, during the present War, it has not been unusual to order the Arrears of all the Officers to be issued, notwithstanding their Accounts were not delivered in.

Q. In Cases where the Regimental Accounts are delivered in, is this Issue of the Arrears due to the Subaltern Officers made of Course on the Application of the Colonel, or only under particular Circumstances?—*A.* As far as I am informed, it is not considered quite as a Matter of Course. But Mr. Taylor, the Examiner of Accounts, is the proper Officer to answer this Question, as he takes the Directions of the Secretary at War upon this particular Subject.

Q. Is the Amount of any Money due to the Apothecary General included under any Head of Account furnished to this Committee from the Pay Office; or does it make Part of any of the Sums of which an Account has been given to this Committee from the War Office?—*A.* It certainly makes no Part of the Account from the War Office, nor do I believe it is comprehended in that of the Pay Office.

Q. Before the Establishment of the Office of Barrack Master, was not the Business of that Department conducted by the War Office?—*A.* Partly; but the greater Part by the Ordnance.

EXAMINATION of ZACHARY ROBERT TAYLOR, Esq. Examiner of Army Accounts; taken the 26th Day of April, 1797.

Question. WHAT is the Nature of those particular Circumstances which entitle the Colonel to have Money issued for the Arrears due to Subalterns, upon the Delivery of the Regimental Accounts of the Year in which those Arrears accrue?—*Answer.* I conceive it to be entirely at the Discretion of the Secretary at War, whether any Money shall be issued on Account of Arrears due to Subalterns; and no Colonel is entitled to have such Arrears until the Accounts are settled.

Q. Under what particular Circumstances are such Arrears ever refused?—*A.* I don't know that I recollect any absolute Refusal of such an Issue; if the Accounts are in such a State that they may be speedily settled, it is probable that the Secretary at War might acquaint the Colonel that he did not imagine an Issue out of the regular Course to be necessary. I have been Thirteen or Fourteen Years in this Department, as Principal—since 1782—and it is necessarily incident to my Employment, to know whether such Arrears have been granted or refused. If any Circumstances appear that may render it likely for the Settlement of the Regimental Accounts to be delayed for any considerable Time, it is customary to direct a Sum, equal to the Arrears due to Subalterns, to be issued to the Agents.

Q. What are the Reasons which make a Distinction necessary between the Case of Arrears due to Subalterns, and those due to Field Officers and Captains?—*A.* The Situation of the Subalterns, which makes their Arrears of greater Consequence to them, may be considered as one Reason; but the principal Reason is, that the Field Officers and Captains are all of them considered as Public Accountants, and generally responsible on the Accounts of the Regiment.

Q. Why do the Arrears due to many Subalterns remain unpaid for several Years back?—*A.* If any such have been due for several Years back, I conceive it owing in general to the Want of an Application from the Colonel for that Purpose.

Q. If any Mistake should appear in the Annual Accounts delivered in by the Agents, and are returned to be corrected, are the Charges which the War Office object to always stated to the Agents?—*A.* It seldom happens that Accounts are returned to the Agents for Correction, but when they are, the Objections are always stated.

EXTRACT of the Examination of WILLIAM MERRY, Esquire, Clerk of the Estimates in the War Office; taken April 26, 1797.

DELIVERS in a Paper, intituled, "Arrears of Officers, as borne "on the Establishment of the Army, for the Year 1796;" which was read; and is as follows:

"The Arrears of the Officers of the Army, for the Year 1796, "as borne upon the Establishments of the Regulars, Fencibles, "and Militia, amount to about £ 255,000."

Q. Does it ever appear to the War Office, in settling the Agent's Accounts, that they have advanced Money on account of Government, to defray the necessary Charges to the Corps for which they act?—

A. I should think, in many Instances, that must be the Case; but as I have no Knowledge of the Settlement of the Regimental Accounts, I cannot speak positively to the Fact. It is not in my Department.

Q. To what Time has the Staff been paid; and can you inform the Committee what is due on that Account?—*A.* Warrants have been granted for the Pay of the Staff at Home, up to the 24th of June 1796; but I believe they have not been paid beyond June 1795: The usual Certificate, granted by the War Office, has been transmitted to the Paymaster General up to the 24th December 1796; but the Deben- ture has not been returned from the Pay Office.

Q. Are there any existing Funds sufficient to defray the Sum that may prove to be due to the Agents, and which are contained in the Statement of Mr. Windham's Letter of the 21st April?

(Mr. Lewis's Answer of Yesterday, to the above Question, read)

A. It is my particular Department to prepare the Estimates for the Ordinary Services of the Army, and I do not see any Reason to suppose that an ample Provision has not been made for such Services during the present War, even assuming, for the present, that the whole Demands of the Agents, stated in Mr. Windham's Letters, should ultimately appear to be due to them.

Q. Has the War Office Cognizance of any other Demands outstanding on the 5th January 1797, for Army Services, not comprized under the Heads enumerated in the Paymaster General's Account above-mentioned?—*A.* There must, I conceive, be a considerable Number of Warrants, granted by the War Office for the Extraordinary Services of the Army, lying at the Treasury or Pay Office unsatisfied—it is not in the Power of the War Office to speak as to the particular Services, the Warrants for which are still unpaid.

Q. Is the Apothecary General's Account included in any Account delivered from the War Office?—*A.* It is not; the Medicines are ordered by the War Office, and, I conceive, are to be paid by the Treasury.

Q. Do you know of any other Orders, given by the War Office, under the same Circumstances?—*A.* I do not.

An ACCOUNT of all SUMS advanced for the Public Service from the Civil List, not being Parts of its ordinary Expenditure, from the 5th January 1793, to the 5th January 1797; stating what Part had not been replaced by Parliament on the 5th January 1797.

To make good the like Sum issued out of the Civil List Revenues to James Marquis of Salisbury, Lord Chamberlain of His Majesty's Household, pursuant to an Address of the House of Lords of the 29th of December 1792, for rendering the House of Peers more commodious, by warming and ventilating the same - - - - - £. s. d.

465 11 10½

D^o to sundry Persons on Account of the suffering Refugee Clergy and Laity of France - - - - - 27,692 4 6½

D^o to Sir William Chambers, on Account of Works done at the Fleet Prison - - - - - 3,376 8 0

D^o to D^o, on Account of Works at Somerset Place, and for Fixtures at the Signet and Privy Seal Offices, and at the Offices of the Duchies of Lancaster and Cornwall - - - - - 9,255 6 9

D^o to Joseph White, Esq; to pay the Sums assessed on the Salaries of the Commissioners for auditing the Public Accompts, and their Officers, for the Land Tax 1790: and to John Wigglesworth, Esq; to pay Arrears to sundry Persons from the said Office to the 30th of July 1793 - - - - - 1,814 15 4

D^o to William Chinnery, Esq; for the Discharge of Debts contracted by Mr. Tully, late Agent and Consul General at Tripoli - - - - - 2,111 1 0

D^o to John Marth and John Spranger, Esqrs. as a Compensation for their Trouble in enquiring into and reporting upon the Cases of Persons who sustained Losses on evacuating the Musquito Shore, in consequence of the Convention entered into by His Majesty with the King of Spain, in the Year 1786 - - - - - 1,084 15 0

To make good the like Sum issued out of the Civil List Revenues to Patrick Rooney Nugent, Esq; Acting Surveyor General of Lands at Cape Breton, on Account of Surveys and other Services - - - - - 669 9 11

D^o for the Bishop of Quebec, for Expences in proceeding to his See; to Alexander Davison, Esq; to reimburse Expences in purchasing Stationary for the Surveyor Generals and Printing Offices in Upper Canada; to John Reeves, Esq; for Expences in the

Borne forward - £46,469 12 5

	£.	s.	d.
Brought forward	46,469	12	5
Administration of Justice in Newfoundland; to William Chinnery, Esq; to discharge Sums due to the Attorney General of Nova Scotia, for Grants of Lands to the Royalists; and to the Representatives of Philip Yonge, Esq; for his Salary as late Surveyor of Lands in Georgia	1,504	10	6
D ^o to William Pollock, Esq; as the Balance due to him on Account of the Commissioners appointed for enquiring into the Laws, &c. for the Isle of Jersey	537	12	6
D ^o to William Chinnery, Esq; to reimburse to Samuel Starbuck, Jun ^r . who carried on the Whale Fishery in Nova Scotia, and who arrived at Milford Haven, for the Loss in Consequence of the Sale of his Property, and for his Passage	248	18	0
D ^o to Thomas Cotton, Esq; for Allowances for the Relief of American Civil Officers, and others, who have suffered on Account of their Attachment to His Majesty's Government.	19,500	0	0
D ^o for His Majesty's Services Abroad, between the 5th of January 1793 and the 5th of January, 1794	14,585	10	6
D ^o in pursuance of Addresses of the House of Commons	46,619	13	7
D ^o to the late Commissioners appointed to enquire into the State and Condition of Woods, Forests, and Land Revenues belonging to the Crown, and their Officers	2,043	0	0
D ^o for the Expences incurred in carrying on the Prosecution against Warren Hastings, Esq.	10,749	3	8
D ^o for the Expences of sending Provisions, and other Articles to the Settlement in New South Wales, and of the Amount of Bills drawn, and of other Expences incurred on Account of the Convicts at that Settlement	19,820	8	10
D ^o to Duncan Campbell, Esq; for the Expence of confining, maintaining, and employing Convicts on the River Thames	11,393	4	8
D ^o to James Bradley, Esq. for the Expences of maintaining and guarding Convicts in Langston and Portsmouth Harbours	13,576	17	8½
Borne forward	£187,048	12	4½

£. s. d.
Brought forward - 187,048 12 4 $\frac{1}{2}$

To make good to sundry Persons, Money issued out of His Majesty's Civil List Revenues, between the 14th Day of February 1794, and the 5th of April following :

Thomas Cotton, Esq; to pay a Bill drawn by Senhouse Wilfon, Esq; for re-building the Pier, &c at Douglas Harbour, in the Isle of Man 648 15 6
Ditto for Ditto - - - 249 0 6

William Chinnery, Esq; to pay a Bill drawn by Commissary Palmer, for Provisions for the Settlement of New South Wales - - - 3,117 8 6

D^o to pay Bills drawn by Arthur Phillips, &c. &c. - - - 273 1 4

D^o to discharge a Certificate granted by Mr. Bulkeley, for transporting Blacks from Nova Scotia to Sierra Leone, &c - - - 521 3 4

John Wilmot, *et al.* for the suffering Clergy and Laity of France, &c. 9,528 7 6

To William Chinnery, Esq; for Cloathing put on board the Surprise Transport, for Convicts on their Passage to New South Wales - - - 214 2 9 $\frac{3}{4}$

To Alexander Davison, Esq; for Cloathing, &c. sent to ditto - - - 452 15 8

To William Pollock, Esq; for Expences of passing a Commission under the Great Seal, appointing Commissioners at Toulon, for a Patent creating a Court of Criminal Jurisdiction in Newfoundland; for Fees, &c. - - - 272 14 6

15,277 9 7 $\frac{3}{4}$

Made good out of the Supply for the Year 1794 - £. 202,326 2 0 $\frac{1}{4}$

To replace to the Civil List the like Sum issued in pursuance of Addresses of the House of Commons £. s. d.
47,649 1 5

Borne forward - £ 47,649 1 5 - 202,326 2 0 $\frac{1}{4}$

	£.	s.	d.	£.	s.	d.
Brought forward	47,649	1	5	202,326	2	0 $\frac{1}{4}$

To replace to the Civil List the like Sum issued in Consequence of the Expences incurred in carrying on the Prosecution against Warren Hastings, Esq; - - -

4,794 6 6

D^o issued for the Expence of sundry Articles sent to New South Wales, of the Amount of Bills drawn, and of other Expences incurred on Account of the Convicts at that Settlement - - -

6,958 8 4

D^o issued to Duncan Campbell, Esq; for confining, maintaining, and employing Convicts on the River Thames - - -

11,463 13 8

D^o issued to James Bradley, for maintaining, and guarding Convicts in Langston and Portsmouth Harbours, &c. - - -

15,440 5 11 $\frac{1}{2}$

D^o issued to Thomas Cotton, Esq; for defraying the Expences of Allowances for the Relief of American Civil Officers, and others, who have suffered on Account of their Attachment to His Majesty's Government - - -

24,500 0 0

D^o issued to William Chinnery, Esq; to be by him paid over to certain French Proprietors of the Island of St, Domingo, to enable them to go there - - -

1,059 14 0

D^o issued to John Wilmot, Esq; Robert Banks Jenkinson, Esq; Sir William Pepperell, Bart, and Philip Metcalfe, Esq: Members of the Committee for the Relief of the French Clergy and Laity - - -

98,410 0 0

D^o issued to William Chinnery, Esq; to enable him to discharge Claims for Fees on Escheats and Forfeitures in the Province of Nova Scotia, and for other Services - - -

468 16 1

Borne forward - £ 210,744 5 11 $\frac{1}{2}$ — 202,326 2 0 $\frac{1}{4}$

	£.	s.	d.	£.	s.	d.
Brought forward -	210,744	5	11½	202,326	2	0¼

To replace to the Civil List the like Sum issued to William Pollock and William Huskisson, Esqrs. for an Allowance to a Super-intendant, appointed to attend the Business arising out of an Act of the last Session of Parliament, intituled, "An Act for establishing Regulations respecting Aliens arriving in this kingdom, or resident therein, in certain Cases," from the 10th of January 1793 to the the 11th of July 1794, and for the Expence of Printing in consequence of the above-mentioned Act, from the 5th of January 1793 to the 30th of April following -

1,089 6 2½

D^o issued to Thomas Evance, Esq. as an Allowance to himself and Thomas Brodie, Gent. for continuing and perfecting the Index to the Journals of the House of Lords -

869 19 0

D^o issued to the Representatives of William Blackburn, Esq; as a Compensation for his Trouble in making Designs for the Penitentiary Houses intended to have been built at the Public Expence, and for a Variety of other Business done relative thereto; and to Jeremy Bentham, Esq; to enable him to make Preparations for the Custody and Care of the Convicts proposed to be confined in the Penitentiary Houses -

2,823 10 5

D^o issued for His Majesty's Service Abroad, between the 5th Day of January 1794 and 5th January 1795

24,335 18 0

D^o issued to James Willis, Esq; to be applied with a View to the forming an Establishment in Africa, for the Purpose of opening a Commercial Intercourse with the interior Parts of that Continent -

4,069 2 0

Borne forward - £243,932 1 7¼—202,326 2 0¼

	£.	s.	d.	£.	s.	d.
Brought forward	- 243,932	1	7 $\frac{1}{4}$	- 202,326	2	0 $\frac{1}{4}$

To replace to the Civil List the like Sum issued to John Wilmot, Esq; *et. al.* from the 13th of February 1795, for the Support, Cloathing, Maintenance, &c. of the suffering Clergy and Laity of France, &c.

37,500	0	0
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Made good out of the Supply for the Year 1795	-	281,432	1	7 $\frac{1}{4}$
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To make good the like Sum which has been issued out of His Majesty's Civil List Revenues for His Majesty's Service Abroad, between the 5th of January 1795 and the 5th of April 1796

-	-	- 233,485	4	10
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D^o to John Wilmot, Esq; Robert Banks Jenkinson, Esq; Sir William Pepperell, Bart. and Philip Metcalf, Esq; Members of the Committee for the Relief of the suffering Refugee Clergy and Laity of France

-	-	- 129,350	0	0
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D^o to Thomas Cotton, Esq; for defraying the Expence of Allowances for the Relief of American Civil Officers and others who have suffered on Account of their Attachment to His Majesty's Government

-	-	- 28,500	0	0
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D^o to John Vernon, Esq; Solicitor to the Mint, towards defraying the Expences incurred for Prosecutions relative to the Coin of this Kingdom, during the Years 1792, 1793, and 1794

-	-	- 2,966	4	6
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D^o to Edward Blackstock, Esq; and Messrs. Eyre and Strahan, for preparing the Press and printing the 32d and 33d Volumes of the Journals of the House of Peers for the Years 1768, 1769, 1770, 1771 1772, and 1773

-	-	- 1,858	12	5
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Borne forward	-	£ 396,160	1	9	- 483,758	3	7 $\frac{1}{4}$
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	£.	s.	d.	£.	s.	d.
Brought forward	396,160	1	9	—	483,758	3 7½

To make good the like Sum, which has been issued out of His Majesty's Civil List Revenues, to Richard Whalley Bridgeman, Clerk to the Grocer's Company, for making up and publishing in the London Gazette, Weekly Returns of the Average Price of Brown or Muscovada Sugar, pursuant to the Acts of the 32d Year of His present Majesty -

1,334 7 0

D^o to George Whittam and others, for Attendance on the Committee for making the Approach to both Houses of Parliament more commodious, and other Services -

384 7 0

D^o to Samuel Gunnell, for his Attendance upon the Committee appointed to enquire into the Frauds and Abuses in Relation to the Franking of Letters in the Public Offices

51 5 0

D^o by His Majesty's Orders, pursuant to Addresses of the House of Commons -

29,921 12 6

D^o to Duncan Campbell, Esq; for the Expences of confining, maintaining, and employing Convicts on the River Thames -

8,685 11 4

D^o to James Bradley, for the Expences of maintaining and guarding Convicts in Langstone and Portsmouth Harbours -

12,072 1 6

D^o to William Chinnery and Wm. Pollock, Esqrs. for Expences on Account of the Settlement of New South Wales -

15,088 7 10¼

D^o for the Expences incurred in carrying on the Prosecution against Warren Hastings, Esq. -

5,000 0 0

D^o to George Rose and Charles Alexander Craig, Esqrs. for the Purchase of the Parliament Office, and for Contingent Expences thereof

2,741 16 0½

Borne forward - £471,439 9 11¾ — 483,758 3 7½

	£.	s.	d.	£.	s.	d.
Brought forward	471,439	9	11 $\frac{3}{4}$	483,758	3	7 $\frac{1}{2}$

To make good the like Sum, which has been issued out of His Majesty's Civil List Revenues, to William Pollock, William Wickham, and Thomas Carter, Esqrs. for Expences and Allowances in the Superintendence of the Alien Act - 2,232 14 4 $\frac{3}{4}$

D^o John Mayor, Esq. for Stationary shipped by him for Upper Canada, according to the Directions of the Commissioners of the Treasury 306 19 0 $\frac{1}{4}$

Made good, out of the Supply for the Year 1796 - 473,979 3 4 $\frac{3}{4}$

To make good the like Sum issued out of the Civil List Revenues to Thomas Cotton, Esq. for defraying the Expences of Allowances for the Relief of American Civil Officers who have suffered on Account of their Attachment to His Majesty's Government - 11,500 0 0

D^o for His Majesty's Service Abroad, between the 5th Day of April 1796, and the 10th Day of October 1796 - 71,431 5 11 $\frac{1}{4}$

Ditto, for the suffering Clergy and Laity of France - 140,090 0 0

D^o to James Wyatt, Esq. Surveyor of the Works, for Fixtures at the House of the Speaker of the House of Commons - 681 16 3

D^o to Thomas Evance, Esq; and Thomas Brodie, Gent. for continuing and perfecting the Index to the Journals of the House of Lords - 869 19 0

D^o to Duncan Campbell, Esq; for the Expence of confining, maintaining, and employing Convicts on the River Thames - 9,186 2 4

Borne forward - £233,759 3 6 $\frac{1}{4}$ - 957,737 7 0 $\frac{1}{4}$

	£.	s.	d.	£.	s.	d.
Brought forward -	233,759	3	6 $\frac{1}{4}$	957,737	7	0 $\frac{1}{4}$
To make good the like Sum issued out of the Civil List Revenues to James Bradley, Esq. for the Ex- pence of maintaining and guarding Convicts in Langstone and Portf- mouth Harbours - - -	13,492	2	11			
D ^o in pursuance of Addreses of the House of Commons - -	28,263	1	6			
Made good out of the Supply for the Year 1797 -				275,514	7	11 $\frac{1}{4}$

Sums which had not been replaced by Parlia-
ment on the 5th January 1797.

To John Wilmot, Esq. <i>et al.</i> for the Support of the French Clergy and Laity - - -	15,500	0	0
To Thomas Cotton, Esq. for American Sufferers - - -	500	0	0
To George Rose, Esq. for the Rent of a House for the Parliament Office - - -	260	15	6
To John Wyatt, Esq. for the Pur- chase of a House in Scotland Yard for an Office for the Officers of his Majesty's Works - - -	560	9	0

For His Majesty's Secret Service, viz.

	£.	s.	d.	
By Lord Grenville -	4,857	16	0	
By Hen. Dundas, Esq. -	9,470	16	0	
	14,328	12	0	
Treasury Chambers, April 10, 1797.				31,149 16 6
				£. 1,264,401 11 6

LETTER

LETTER from GEORGE ROSE, Esq. dated 1st May 1797.

SIR,

IN Return to the Second Order of the Select Committee on Finance, &c. of the 26th Instant, I am commanded by the Lords Commissioners of His Majesty's Treasury to acquaint you,

That the Sum of £.15,500, issued to John Wilmot, Esq. for the Support of the French Clergy and Laity, is included in the Sum of £.31,000, stated in the "Account of the Outstanding Demands at the Treasury on the 5th of January 1797."

That the Sum of £500, issued to Thomas Cotton, Esq. for American Sufferers, is included in the Sum of £46,120, in the "Estimate of the expected Amount of Public Expences, under the Head of Miscellaneous Services, for the Year ended the 5th January 1798."

That the Sum of £260 15. 6. issued to George Rose, Esq. for Two Years Rent of a House for the Parliament Office, previous to the Completion of the Purchase thereof, is intended to be submitted to Parliament for Repayment:—And,

That the Sum of £560. 9. issued to John Wyatt, Esq. for the Purchase of a House in Scotland Yard, for an Office for the Officers of His Majesty's Works, is also intended to be submitted to Parliament for Repayment.

With respect to the Sum of £14,328. 12. issued to His Majesty's Principal Secretaries of State, I am further to acquaint you, that in the Estimate of the Civil List delivered to Parliament in 1786, pursuant to the Act of the 22d Year of His present Majesty, the Sum of £.25,000 is stated as the probable Annual Demand for Foreign Secret Service; and it has been the Practice in this War to propose to Parliament to make good to the Civil List the Sums exceeding the said Estimate for that Service.

In the Half Year ending the 10th Day of October 1796, the Deduction of £12,500 was omitted to be made from the Sum issued for that Service; but in the Quarter ended the 5th January 1797, £18,750 (being the Proportion of Three Quarters of the said estimated Sum of £25,000) was deducted from the Sum of £20,095 19 3 issued in that Quarter, which left an Excess of £1,345 19 3 to be provided for, as stated in the "Account of the outstanding Demands at the Treasury on the 5th January 1797," consistently with which Practice, it will not be necessary to propose to Parliament to grant the Sums of £.4,857 16 and £.9,470 16 stated in the Account, dated the 10th of April (which is herewith returned) in order to make the same good to His Majesty's Civil List.

Treasury Chambers,
1st May 1797.

FOURTH REPORT.

COLLECTION OF THE PUBLIC REVENUE.

CUSTOMS.

(Ordered to be printed 9th July 1797.)

YOUR Committee, in their Three preceding Reports, have endeavoured to discharge the Duty imposed upon them by the House, with regard to all the several Matters referred to their Examination, except those which are contained in the concluding Instruction.

This last Head of Inquiry comprehends, indeed, no less a Compass than an Examination of what Regulations and Checks have been applied to controul all the Branches of the Public Expenditure, and how far the same have been found effectual; what Increase or Diminution has taken place in the Salaries and Emoluments of all Public Offices since the Year 1782; and what further Measures can be adopted, either for reducing the Public Expenditure, or for diminishing the total Amount of official Salaries and Emoluments, without Detriment to the Public Services.

In proceeding to obey this Instruction, your Committee were strongly impressed with its comprehensive Extent and peculiar Difficulties; and it was evident, that they could not expect, in the ordinary Course of their own Parliamentary Continuance as a Committee, to complete such a Research in all its Branches, with the Attention due to its present and future Importance.

It

FOURTH REPORT:

It became necessary therefore to begin, by **SELECTING**, out of the various Objects before them, such of the more important Departments as they could hope to investigate with the greatest Dispatch and Effect: And as Parliament itself had formerly appointed Two successive Commissions, about the same Period of Time from which these Inquiries were to commence, for the Purpose of investigating Public Accounts and Offices, Your Committee conceived, that they could not, upon the Whole, discharge their Duty more satisfactorily, than by pursuing, on the present Occasion, so far as their own Continuance might enable them, a Course similar to that which was then adopted. In taking this Line, they found themselves assisted, as to their Selection of Objects, by the Judgment of Parliament itself, which had specifically directed the Attention of the Commissioners to particular Branches and Offices of the Public Expenditure; and those Commissioners, who were authorised to administer Oaths to all Persons whom they found it necessary to examine (a Power greater than what your Committee possess) having diligently employed more than Eight Years in their investigations*, and produced no less than Twenty-five Reports, of approved Accuracy in their Details, and of the highest Importance in their Results, your Committee thought it most advisable to stand upon the 'vantage Ground of their Labours; conceiving it material in the first Place to ascertain how far the Result of these Reports appeared to have produced practical Benefit to the Public; and being further of Opinion, that they themselves should be enabled, by the Aid of those Reports, to prosecute their own Inquiries more securely, and with a greater Probability of rendering them useful.

* *N. B.* The Commissioners of Accounts were first appointed by Stat. 20 G. III, c. 54. their First Report was dated 27th Nov. 1780, and their Fifteenth and last Report 19th Dec. 1786.

The Commissioners of Inquiry were appointed by Stat. 25. Geo. III. c. 19. their First Report was dated 11th April 1786, their Tenth and last Report June 30, 1788.

The Selection being thus made, your Committee proceeded next to consider of the most convenient Order of inquiring into these several Objects; (the former Reports affording them no uniform Precedent in this Respect) and they have upon this Question thought it most convenient to arrange the several Objects of their Inquiry under the distinct Heads of, 1. Collection of the Public Revenue. 2. Expenditure of the Public Money; and, 3. Auditing of the Public Accounts.

In reporting upon each particular Office within either of these Branches, your Committee have adopted one uniform Mode; namely, by stating, 1st. How far the Regulations and Checks, recommended by the former Commissioners have been since carried into Execution, and how far they have been effectual. 2^{dly}. What has been the actual Increase or Diminution in the Expence of each Office, and its Salaries and Emoluments, since 1782; and 3^{dly}, the further Measures which, in the Opinion of your Committee, may be adopted for regulating or reducing the Public Expenditure, or Establishment of Office, without Detriment to the Public Service; submitting such Observations upon this Head, as appear to them to arise out of the preceding Statements: With regard to these Observations, however, your Committee beg Leave to remark, that they have conceived it to be their Duty principally to keep in View the same Maxims of political Prudence and OEconomy, which were so clearly stated, and so constantly urged by the Commissioners of Accounts and of Inquiry; and in other Instances, where new Circumstances have seemed to require a wider Range of Observations, your Committee have only presumed to suggest them as Matters, which may be deserving of a more deliberate and minute Investigation, than the advanced State of the present Session of Parliament has allowed your Committee to bestow upon them.

The

4 FOURTH REPORT:

The COLLECTION of the REVENUE.

UNDER this general Head are comprised the several Duties of CUSTOMS, EXCISE, and STAMPS, the LAND TAX, and ASSESSED TAXES, those derived from the POST OFFICE, SALT, HAWKERS and PEDLARS, HACKNEY COACHES and CHAIRS, and the PENSION DUTIES, FIRST FRUITS and TENTHS: Other Sources, casual in their Nature, of small Produce, and of various Descriptions, also contribute to the Annual Revenue; such as Seizures, Profers, the Fees of regulated or suppressed Offices, Lotteries, &c.

Previously, however, to the detailed Investigation of the Regulations and Official Disbursements of each particular Department, your Committee have thought fit to take a preliminary View of the general Rate of Expence, incident to the whole System of Collection. They were desirous of stating what were the Charges of Collection in the Year 1782, and of shewing their progressive Amount throughout each subsequent Year down to the present Time; but they find that the Accounts of the several Revenue Departments were not made up, in the early Part of this Period, with a sufficient Uniformity of Plan, and Minuteness of Detail, to furnish the Means of exhibiting such a Statement. The more distinct and comprehensive Statements of the National Revenues, which have been framed under the Authority of the Executive Government within a few Years past, have enabled your Committee to trace correctly the Variations which have taken place in the Charges of Management through the last Eight Years. These comprehend equal Periods of Peace and War: And your Committee have therefore proceeded to inquire, in each of the principal Branches of Revenue, what, during these Periods,

Periods, has been the Rate *per Centum* to which the Charges of Management have amounted upon the Gross Receipt, and upon the Net Produce of each Branch respectively: they have then stated the Average Rate of Expence for which the Total Gross Receipt, and Total Net Produce, of these principal Branches of the Public Revenues were Annually collected during the same Periods; and they have endeavoured to complete their Illustration of this Subject, by giving a general View of the Whole of the Revenues for the Year 1796, distinguishing the Gross Receipt upon each, and the various Deductions incident to each in the Course of its Passage to the Exchequer.

Upon considering the competent Parts of the British Revenues, with a View to the Rate of Expence at which each Part is collected, it is obvious that some of them are affected by peculiar Circumstances, which must render the Proportion of Expence materially different in different Instances.

Thus, the Establishment of the Board of Customs is employed, not for Purposes of Revenue alone, but also for carrying into Effect the Laws of Navigation and Trade, upon which the Security of the Empire, and the Protection and Encouragement of its Commerce and Manufactures so essentially depend; and yet, in stating the Expences incurred for the Management of the Customs, it is impossible to separate the Charges applicable to Regulations of Trade and Navigation, from those which are incurred for the exclusive Purposes of Revenue. For the same Reasons it must also be remarked, that it has been deemed expedient to divide the Collection of some of the largest Duties on Imports between the Customs and Excise, in order the better to secure the Revenue, by checking the Inland Transit of Goods which have been clandestinely brought ashore; and by this Measure, nearly Three Millions of Revenue are transferred to the Excise, without any material Diminution in the necessary

Establishment of the Customs. It is equally necessary to observe, that the Expences attending the Execution of the Quarantine Service are also paid out of the Customs, and add considerably to the general Charges of Management, although they are incurred not for Purposes of Revenue, but for the general Security of Health. It is natural therefore to expect, that the Rate of Expence in this Department, should be higher than what is incident to most others. *

The following Table will shew, what has been the actual Rate *per Centum* on the Collection of the Gross and Net Revenue of the Customs, during the Period in Question :

Years	Gross Receipt.	Rate <i>per</i> Ct. thereon	Net Produce	Rate <i>per</i> Ct. thereon
1789 —	£5,417,333	- £6 7 0	— £4,050,003	- £8 9 10
1790 —	5,349,478	- 6 17 6	— 3,976,808	- 9 5 0
1791 —	5,587,853	- 7 3 8	— 4,193,817	- 9 11 6
1792 —	6,045,818	- 6 9 7	— 4,407,837	- 8 17 6
1793 —	5,574,708	- 6 19 7	— 4,221,832	- 9 4 8
1794 —	5,841,840	- 7 1 8	— 3,821,216	- 10 16 8
1795 —	5,776,058	- 6 19 5	— 3,959,462	- 10 3 5
1796 —	6,381,902	- 6 2 6	— 4,533,489	- 8 12 6

The Fluctuation which appears in the Proportion that the Gross and Net Produce bear to each other in the different Years, arises chiefly from an Increase or Decrease of the Amount of Drawbacks paid on Goods exported.

Some other Branches of the Revenue are also affected by peculiar Circumstances, which appear to increase their Expence of Management, only because they are Establishments executing other Services besides that of merely collecting the Public Money. The Post Office falls particularly within this Description, and is an Establishment of so mixed a Nature, that it cannot, for the present Purpose, be brought fairly into Comparison with any of the Revenue Departments; the Profits of the Post Office being essentially derived from the Compensation

Compensation paid by Individuals for the Performance of a Labour undertaken by the Government for the Public Accommodation; and, besides the Salaries of the various Officers connected with the Management of this Service, the Post Office is subject to several Charges of a special Kind, such as the Expence of Horses, Carriages, and Packet Boats, &c. &c. The Salt Office is another Establishment, in which the Charges of Management are also enhanced by Causes of a peculiar Nature: For, in order to secure the Duties upon Home Consumption, which alone contributes to the Revenue, it is thought necessary to maintain a Guard over the whole Quantity of Salt manufactured, although nearly Four-fifths of it are ultimately exempt from Duty, as being either applied to our Fisheries, or exported. The Hackney Coach Office is also an Establishment of a mixed Nature, and its principal Functions are those of a Court of Police in Cases which have no Connection whatever with the Collection of the Revenue.—Subject to these Remarks, the Charges of Management upon the several other Branches of Revenue may be estimated from the following Tables:

E X C I S E.

Years.	Gross Receipt.	Rate <i>per</i> Ct. thereon.	Net Produce.	Rate <i>per</i> Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	8,418,611	- - 5 10 0	— 7,222,216	- - 6 8 2
1790 —	9,054,850	- - 5 11 0	— 7,641,706	- - 6 12 2
1791 —	9,808,908	- - 5 0 4	— 8,211,692	- - 5 19 11
1792 —	10,113,867	- - 4 19 10	— 8,456,833	- - 5 19 5
1793 —	9,412,487	- - 5 5 7	— 8,009,477	- - 6 4 1
1794 —	9,964,293	- - 5 0 4	— 8,489,462	- - 5 17 9
1795 —	10,866,170	- - 4 13 11	— 9,378,350	- - 5 8 10
1796 —	10,960,425	- - 4 12 1	— 9,155,571	- - 5 10 3

FOURTH REPORT:

S T A M P S.

Years.	Gross Receipt.	Rate per Ct. thereon.	Net Produce.	Rate per Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	1,325,004	5 7 1	1,229,979	5 15 4
1790 —	1,415,324	6 5 1	1,310,829	6 15 1
1791 —	1,489,871	4 11 8	1,385,774	4 18 7
1792 —	1,530,333	4 15 8	1,420,856	5 3 0
1793 —	1,462,870	5 1 10	1,361,002	5 9 6
1794 —	1,522,673	4 16 3	1,411,074	5 3 10
1795 —	1,801,412	4 18 9	1,672,132	5 6 6
1796 —	1,904,092	4 17 7	1,772,976	5 4 10

LAND TAX, AND ASSESSED TAXES.

Years.	Gross Receipt.	Rate per Ct. thereon.	Net Produce.	Rate per Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	3,572,484	3 10 3	3,447,017	3 12 9
1790 —	3,741,222	3 8 6	3,613,038	3 10 11
1791 —	3,743,961	3 9 10	3,613,123	3 12 4
1792 —	3,623,619	3 2 2	3,501,920	3 4 2
1793 —	3,635,250	3 9 4	3,509,141	3 11 10
1794 —	3,645,824	3 9 6	3,519,079	3 12 3
1795 —	3,663,501	3 10 2	3,534,976	3 12 9
1796 —	4,101,869	3 12 5	3,953,316	3 15 1

The Computations of the Rate per Centum of the Expence of collecting the Assessed Taxes is made on the Gross and Net Produce, including the Tax on Windows, by the 24th of His Majesty, there being no Expence attached to the latter Article in the Customs or Excise, into which the Net Produce of it is paid.

S A L T,

Years.	Gross Receipt.	Rate per Ct. thereon.	Net Produce.	Rate per Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	476,381	6 5 6	379,540	8 8 2
1790 —	495,060	6 11 7	414,599	7 17 2
1791 —	493,831	4 16 6	415,683	5 14 8
1792 —	497,338	6 1 11	416,705	7 9 10
1793 —	502,341	6 0 4	401,894	7 10 5
1794 —	520,664	5 19 9	442,917	7 0 9
1795 —	552,933	5 12 2	465,780	6 13 4
1796 —	454,378	7 0 9	405,400	7 17 10

HACKNEY

HACKNEY COACHES AND CHAIRS.

Years.	Gross Receipt.	Rate per Ct. thereon.	Net Produce.	Rate per Ct. thereon.
	£.	£. s. d.	£.	£. s. d.
1789 —	26,359	-- 8 5 10	24,169	-- 9 1 1
1790 —	26,315	-- 8 5 1	24,142	-- 8 19 2
1791 —	29,927	-- 7 8 6	27,700	-- 8 0 9
1792 —	26,322	-- 8 8 7	24,093	-- 9 5 0
1793 —	26,336	-- 8 10 0	24,097	-- 9 5 9
1794 —	24,940	-- 9 0 9	22,600	-- 10 0 8
1795 —	26,095	-- 8 15 7	23,800	-- 9 12 10
1796 —	26,146	-- 8 12 6	23,890	-- 9 8 10

HAWKERS AND PEDLARS.

Years.	Gross Receipt.	Rate per Ct. thereon.	Net Produce.	Rate per Ct. thereon.
	£.	£. s. d.	£.	£. .. d.
1789 —	6,132	-- 48 17 10	3,137	-- 95 9 5
1790 —	6,708	-- 57 0 5	3,825	-- 75 7 5
1791 —	6,482	-- 41 13 0	3,781	-- 71 8 2
1792 —	6,008	-- 47 9 8	3,134	-- 91 13 5
1793 —	6,042	-- 47 17 7	3,149	-- 92 4 4
1794 —	6,104	-- 46 14 9	3,251	-- 87 15 1
1795 —	6,725	-- 41 1 2	4,005	-- 69 13 3
1796 —	7,882	-- 35 11 9	5,076	-- 55 5 2

Having given these particular Statements of the Rate of Expence incurred in the separate Collection of each of these Branches of the Revenue, your Committee proceed next to state the Average Rate of Expence incurred in collecting the Total Gross Receipt and Total Net Produce of the principal Revenues of Great Britain (the Post Office excepted) during the same Period, which appears to stand thus :

Years.	Rate per Ct. on the Gross Receipt.	Rate per Ct. on the Net Produce.
	£. s. d.	£. s. d.
1789	- - 5 11 2	- 6 11 8
1790	- - 5 15 3	- 6 16 7
1791	- - 5 8 9	- 6 9 7
1792	- - 5 5 0	- 6 6 0
1793	- - 5 11 9	- 6 11 9
1794	- - 5 9 7	- 6 13 7
1795	- - 5 5 7	- 6 5 10
1796	- - 5 0 9	- 6 1 7

In the Charges of Management of these several Revenues, the Sums paid by the Officers on Account of the Land Tax, the One Shilling, and the Sixpence in the Pound, are included, which nevertheless, ought properly to be deducted from the Management, because they pass into, and are accounted for in another Branch of the Revenue. If the Amount of these latter Taxes were deducted from the Charges of Management of the last Year's Revenue, the Rate per Centum on the Collection might be stated thus—1796, on the Gross Receipt about £.4. 14s. on the Net Produce about £.5. 14s. 10d.

It is difficult to compare the Amount of this Expenditure, with the Expences incurred by other Nations for similar Purposes; but there is Reason to believe, that it does not much exceed Half the Expence, according to the lowest Calculation, which was incurred in collecting the Revenues of France, about the Beginning of the same Period of Time to which the preceding Statements relate. Perhaps, indeed, it is impossible to obtain complete Information upon this Head, with respect to any Foreign States, even those of which the most recent and accurate Accounts have been laid before the Public; whereas, to use the Words of the very able and intelligent Person whose Assistance has principally enabled your Committee to lay these Statements before the Public, “In Great Britain, every Farthing drawn from the Subject, on Account of the Public Revenues, and all Deductions therefrom, until the Net Produce is paid into the Exchequer and brought within the View of Parliament, can be ascertained with a mathematical Accuracy.”

In Illustration of the general Subject of these preliminary Remarks, your Committee have subjoined a Statement of the Whole of the Revenues of Great Britain for the Year 1796; distinguishing, 1st, the Gross Receipt upon each Branch; 2dly, the several Deductions necessarily incident to each respectively, viz. for Drawbacks, Repayments, Allowances, and Bounties in the Nature of Drawbacks; 3dly, their respective Charges of Management, &c. 4thly, the Net Produce remaining upon each, after these Deductions are made; 5thly, the Payments made out of that Net Produce for National Purposes, such as, the Support of the Civil Government of Scotland, the Encouragement of Fisheries, the Importation of Corn, or the raising of Seamen, &c. &c. all of which are to be considered as an Anticipation of Issues out of the Exchequer; and 6thly, the final Payments actually made into the Exchequer.

A View

A View of the REVENUES of the BRITISH EMPIRE for the Year 1796 : distinguishing their several Branches, and the Amount of the Total Gross Receipt upon each, with the subsequent Deductions thereout, and the final Payment thereon made into the Exchequer.

	Gross Receipt.	Drawbacks, Repayments, Allowances, and Bounties of the Nature of Drawbacks.	Charges of Management.	Net Produce of the Revenues.	Paid into the Exchequer.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs	6,381,902 0 0	1,457,352 0 0	391,061 0 0	4,533,489 0 0	3,612,724 14 0 $\frac{1}{2}$
Excise	10,960,425 0 0	1,299,940 0 0	504,914 0 0	9,155,571 0 0	9,150,081 7 6 $\frac{1}{2}$
Land and Assessed Taxes	3,571,893 0 0	—	148,553 0 0	3,423,340 0 0	3,090,681 17 2
Stamps	1,904,092 0 0	38,175 0 0	92,941 0 0	1,772,976 0 0	1,771,975 14 1
Salt	454,378 0 0	16,984 0 0	31,994 0 0	405,400 0 0	438,386 14 7 $\frac{1}{2}$
Hackney Coaches	26,146 0 0	—	2,256 0 0	23,890	23,700 0 0
Hawkers and Pedlars	7,882 0 0	—	2,806 0 0	5,076 0 0	5,076 14 1
Borne forward	23,306,718 0 0	2,812,451 0 0	1,174,525 0 0	19,319,742 0 0	18,092,627 1 6 $\frac{1}{2}$

FOURTH REPORT:

	Gross Receipt.	Drawbacks, Repayments, &c.	Charges of Management.	Net Produce of the Revenue.	Paid into the Exchequer.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward	23,306,718 0 0	2,812,451 0 0	1,174,525 0 0	19,319,742 0 0	18,092,627 1 6½
Post Office	—	—	—	534,469 0 0	491,000 0 0
6d. on the £. on Pensions	—	—	—	46,525 0 0	46,525 0 0
1s. on the £. on Salaries	—	—	—	29,643 0 0	29,643 16 4
Seizure	—	—	—	10,282 0 0	10,282 2 0
Arrears of Taxes	—	—	—	1,996 0 0	1,996 12 2
Allowances and Fees collected from regulated Offices in the Exchequer	—	—	—	60,000 0 0	60,000 0 0
Sundry small Sums	—	—	—	1,609 0 0	1,609 3 7
Composition by the Bank of England in Lieu of Stamps	—	—	—	12,000 0 0	12,000 0 0
Produce of the Lottery 1796, exclusive of Prizes	278,751 0 0	—	14,000 0 0	264,751 0 0	264,751 13 10
Grand Total	—	—	—	20,281,017 0 0	19,010,435 9 5½

Besides the above Deductions, there are some others applicable to National Objects, *viz.* Bounties for raising Seamen, &c.

Your Committee proceed next to the separate Examination of each particular Department in which the Public Revenues are collected.

C U S T O M S.

§ I. THE Commissioners appointed to examine, take, and state the Public Accounts of the Kingdom, made Three successive Reports upon this Department, in which they fully explained its Constitution, the Duties of its several Officers, and the Mode of collecting this Part of the Revenue, in London and the Out Ports. And in the Course of these Reports, they pointed out a variety of important Regulations for Retrenchment of Expence, Reduction of Establishment, and Accommodation of the Merchants; most of which your Committee have great Satisfaction to find have been since carried into Effect.

These Regulations may be classed under the following Heads, *viz.* 1. Accounts. 2. Offices. 3. Fees. 4. Holy-days and Hours of Attendance; and 5. Cruizers.

1. With regard to the Accounts, it was proposed by the Commissioners, that every Collector or Receiver in the Port of London should, on the first Board Day in every Week, lay before the Commissioners an Account of the total Sums received and paid to the Receiver General during the Week preceding, together with the Balance in his Hands at the Close of the Week; and that the Receiver General should state, at the Foot of his Weekly Certificate to the Commissioners, the Sum of Duties remaining in his Hands, and for what Reason not paid into the Exchequer. These Regulations have been accordingly carried into Effect; and the Receiver General makes up his Account on every Saturday, and his Payment into the Exchequer every Wednesday, never retaining any Balance in his Hands beyond the growing Produce of the Week.

It was also recommended, that Authority should be given to take the Balances of Duties, and Payments therefrom, in the Plantations, from some convenient Period, in order that the Comptroller General might be enabled to include the Gross Receipt and Payments at the Plantations, in the General Account of the Customs passed in the Exchequer. With respect to this Point, however, although the Propriety of the Principle is conceded, its Execution has not been adopted; and the Reason now assigned, is the Official Intricacy and Difficulty which would attend such a Measure.

As a Circumstance connected with the Matters of Accounts, it was also recommended by the Commissioners, that the issuing of Port Books from the Exchequer should be discontinued; it appearing that no less than 395 of these Books were issued annually, at the Expence of £. 751. 11s. 2d. *per Annum*; that not more than 273 Returns upon these Books have been made in Ten Years, and that neither the Books nor Returns were of any Public Utility. Your Committee finding, however, that this Recommendation had not been adopted, have instituted a fresh Enquiry into the Subject; and it appearing that this Expence has been still continued during the last 12 Years, even where the Patent Offices for which these Books were originally destined no longer exist; that not One Sixth of the requisite Returns have been made; and that even these (according to the concurrent Opinions of the Board of Customs and of the Exchequer) are of no practical possible Utility to the Public; your Committee cannot but earnestly recommend the immediate Discontinuance of this needless Expence, amounting in the Whole, for Books, Fees, and Messengers Allowance, to the Annual Sum of £. 797. 3s. 2d.

The Prifage and Butlerage Duties on Wine, and the Duty on Coals, holden under ancient Grants on the Crown, ought, according to the Suggestion of the Commissioners of Accounts,
to

to be reverted (if the Consent of the Grantees could be obtained) in the Crown, for the Public Service, upon a reasonable Compensation to be made to the Grantees, by a Sum in Gross, or by the Annual Payment of an Equivalent out of the Duties arising from these respective Articles. No Measure of this Sort has been adopted; but the Board of Customs are of Opinion, that it would be attended with official Benefit and Convenience; and Your Committee cannot forbear, upon Grounds of Policy and Economy, most strongly to recommend its Adoption.

A general Consolidation of the Duties of the Customs was also recommended by the Commissioners of Accounts; and this Operation was accordingly carried into effect by Stat. 27. Geo. 3. c. 13. up to that Period.

It was further proposed, that the auditing of the Accounts of this Department should not be transacted by the Auditors of the Imprest; but their Office having been abolished, and a new Commission established in its Place, by Stat. 25 Geo. 3. c. 52. under which no Fees are paid, the Objection of Expense no longer subsists, and the Accounts are audited by the new Commissioners exercising the Authority of the ancient Auditors.

The Recommendation of presenting a perfect and entire Statement of the Gross and Net Produce of the Customs, periodically, for the Inspection of Parliament, has been enforced by a positive Law, which requires that there shall be laid before both Houses of Parliament, within fourteen Days after the Commencement of each Session, an Account of the Total Produce of the Duties of Customs, Excise, Stamps, and Incidents respectively, for the Four Quarters next preceding the Date of such Account.

2. With regard to Offices, a Reform in many Branches of the Customs was strongly urged by the Commissioners of

Accounts; and it has been since effectually performed in almost every Instance where subsequent Vacancies have happened.

The proposed Abolition extended in the				} Total 196
Port of London to	-	-	61	
And in the Out Ports	-	-	135	

And the Total of the proposed Annual Saving to the Public, according to the Net Produce of those Offices in 1784, was £. 42,655. 4. 11 $\frac{1}{4}$.

The First Class of Offices which the Commissioners recommended to be reduced, comprehends, those whereof they deemed the Duty to be useless; and the Board of Customs agree in the Propriety of their Suppression. Of this Class there are in the Port of London Ten, but none of them have yet fallen in; a Statement of their Descriptions and Emoluments, as they stood in the Year 1784, is annexed, whereby it appears that their Total Net Annual Produce then amounted to £. 5,360. 16s. 6 $\frac{1}{4}$.

In the Out Ports, there are One Hundred Offices of the same Class; the Total Net Annual Produce of whose Appointments amounted, in 1784, to £. 12,993. 9s. 1 $\frac{1}{4}$ d. Twelve of these Offices have since fallen in, which have not been filled up. Their Net Annual Produce, in 1784, was £. 3,593. 3s. 7 $\frac{3}{4}$ d.

The Second Class of which the Suppression was recommended, comprehends those where the Business is useful, but the Officer has become useless by converting his Office into a Sinécure: And the Board of Customs think this Reduction also to be highly proper

Of this Second Class there were, in the Port of London, Thirty-four; the Total Net Annual Produce of whose Appointments

pointments amounted, in 1784, to £. 10,931. 15s. 4d. Twelve of these Offices, of the Net Yearly Produce of £. 3,578. 1s. 5d. have since become vacant, which have not been filled up; although, with respect to Two of them it has been thought proper, after abolishing the Sinecure Part of the Office, to appoint an Executive Officer in the Place of each, at a regulated Salary. In the Out Ports, there were Thirty-five Offices of the same Class, the Total Net Annual Produce of whose Appointments amounted, in 1784, to 7,459. 12s. 0 $\frac{3}{4}$ d. Eighteen of these Offices have since fallen in, but none of them have been filled up. Their Net Annual Produce, in 1784, was £. 4,678. 7s. 6 $\frac{3}{4}$ d.

The Commissioners of Accounts, after proposing that the Offices of Customers should be wholly at an End, and that those of Comptroller and Searcher should cease to be Patent Offices, advised the Appointment of Two Officers at every Creek where the Deputies to Patent Offices were then stationed, and that they should hold their Offices by the ordinary Form of the Commission of the Board of Customs; and carry on the Business of the Deputies to the Patent Offices:—It appears to Your Committee that this Regulation, so far as respects the new modelling of these Offices, has not been carried into Effect; but that when the principal Office has in these Instances become vacant, Persons have been appointed to conduct the Business, as well at Creeks as at the Ports; and the Persons so acting, receive the Fees heretofore taken for the Benefit of the Principal; and after retaining a certain Allowance for the Discharge of the Duty, they remit the Remainder to be carried to the Public Account. The Board of Customs represent that the Regulations proposed upon this Subject cannot well be accomplished, until all these Offices shall have fallen in, nor even then without the Authority of Parliament.

The Third Class of Offices to be suppressed, comprehends those of which it was conceived that the Duty might be conveniently transferred to other Departments; and the Board of Customs also concur in the Propriety of this Reform, not only as a Suppression of Sinécures, but as promoting a systematic Unity in the Treasury Collection and Control in this Department. Seventeen Offices were ranked within this Description, the Total Net Annual Produce of whose Appointments was £.2,909. 11s. 11d. Of these Offices Four have fallen in, to the Sinécure Part of which no Successors have been appointed; their Net Annual Produce, in 1784, was £.516. 18s. 5d.

Some special Considerations, however, are stated by the Board of Customs, as requiring Attention in the Reform of this latter Class of Offices. They observe, that an extensive and important Duty appertains to some of them; such as, the Inspector of the Out Port Collectors Accounts and Vouchers, and the Examiners of Out Port Collectors Quarter Books; and that the Arrangements incident to such a Reform would also require the Introduction of many practical Directions, both in London and the Out Ports: They add, that the Suppression of the Offices of Receivers of Fines and Forfeitures for London and the Out Ports, and the Assignment of the respective Trusts and Business to the Receiver General, and the Institution of a proper Control over this additional Duty, would also require to be provided for.

With regard to the Office of Accountant of Petty Receipts, which the Commissioners of Accounts had recommended to be reduced, it appears, that the Portion of Emoluments formerly received from a Poundage on enumerated Goods was, on a Vacancy in 1788, abolished by Order of the Lords of the Treasury; and in lieu of the former Salary of £.135 a Year, together with a Poundage, which, in 1784, was reported to have been £.1,634. 8s. 11d. the Office was thereupon reduced to a Net Salary of £.500 a Year.

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The Practice of requiring Officers to be put under Instructions for a certain Time, and of not admitting them into Office until they have obtained a Certificate of Qualification, has, in Consequence of the Recommendation of the Commissioners of Accounts, been extended to the Office of Collector and Comptroller at the Out Ports, and to other Situations; but no Regulation has been adopted for establishing a Course of gradual Rise to the Office of Comptroller at the Out Ports, and from thence to that of Collector. Your Committee conceive, however, that although an invariable Adherence to such a Rule might occasionally be attended with considerable Inconvenience, yet the Principle ought always to be kept in View in the Disposal of these Offices, as an Incentive to Diligence, and the most likely Means of placing in these Offices Persons of approved Ability and Fidelity.

Of the Total Number of Officers in these Three Classes, which were recommended to be suppressed, amounting to 196, it appears, therefore, that Forty-six have since fallen in, and have not been filled up. Your Committee however find that another of these Patent Offices*, of which the Suppression was recommended, also became vacant by Death in the Year 1794, and was thereupon filled up, as is stated to Your Committee, in Consequence of an Engagement of a former Administration; and they find also, that in Two other similar Instances of Sinécures, a Change of the Persons who held them has been allowed to be made. In stating these Instances, they think proper at the same Time to remark, that amongst the Eight Patent Out Port Officers, who acted themselves, and whose Suppression was not suggested by the Commissioners of Accounts, Four Vacancies have happened, none of which have been filled up; that above One Hundred other Offices of inferior Note have also been abolished, and that no reversionary Grant whatever has

* Supplement (B.)

has been made of any Office in the Customs since the Year 1782.

3. The Abolition of all Fees and Gratuities, and the Substitution of a fixed Salary to each Officer, were earnestly recommended by the Commissioners; and their Plans have been already executed, in several Instances, by the Direction of the Treasury, on the Recommendation of the Board; but, besides this liberal Reform, very active Measures were taken, immediately after the Report of the Commissioners of Accounts, for introducing a general Reform upon the same Principle, throughout the whole Establishment.

The Opinions of the Merchants resident in London, and in most of the Out Ports, were collected, upon the Expediency of abolishing or regulating the Fees, and of providing Compensations to the Officers by a Tonnage Duty. In 1788, the Merchants of London declared their Wishes for a total Abolition; and the various Communications received from the Merchants and Traders at the Out Ports, made it evidently impracticable that any general Table of Fees could be made to suit all Places. With a View therefore to ascertain the Amount of the Fees, for which Compensation must be provided, if the Fees themselves were abolished, a Bill was submitted to Parliament, which afterwards passed into a Law, authorizing the Treasury to appoint Two Commissioners of the Customs in England, and One in Scotland, to enquire on Oath into the Emoluments of all Persons employed in the Service of the Customs.

In January 1790, those Commissioners, having visited Thirty-four Out Ports, made their First Report*, recommending certain Measures for Relief of the Coastwise Trade; and in the same Year an Act of Parliament was passed for the Relief of that Trade, at a considerable Loss to the Revenue.

In March 1791, the Commissioners made a Second Report, by which it appeared that the Total of the Fees amounted, in the Year 1788, to £. 133,805 6s. 3d. In May 1791 they made their Third Report; in which, after stating and discussing the various Opinions communicated to them by the Merchants convened expressly upon this Subject, they declared themselves to be decidedly of Opinion, that an entire Abolition of Custom House Fees, and the Payment of every Person in that Department by the Crown, and the Crown only, would be a Measure highly beneficial both to the Commerce and the Revenue of the Country: And they further declared it as their Opinion, that if an entire Abolition were deemed inexpedient, great Advantages might nevertheless accrue to Commerce, and much Security to the Revenue, by abolishing the Fees paid to the Persons usually called Out-door Officers; the Annual Amount of which was about £. 45,000; and that this Measure, though of a more limited Extent, would place the Out-door Business at the several Ports of the Kingdom on an equal Footing.

It is stated to Your Committee, that in pursuance of these Representations, a Bill was prepared in 1792; but that the apparent Difficulty of the Subject, and the Expence of providing a Compensation upon the Principle and to the Extent suggested, were Considerations which at that Time prevented any further Proceedings upon this Subject.

4. The Holydays* observed in the Customs are a Grievance, against which the Commissioners of Accounts remonstrated, as greatly prejudicial to the Revenue and to the Merchant: They amount to Forty-five Days in every Year, beside Sundays; Thirty of this Number are established by Statute, and the remaining Fifteen by Usage. No Measure, however, has been taken to reduce their Number, although the Imports of the Nation have been nearly doubled, and the Exports more than doubled since the Date of their former Reports.

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Your Committee have therefore called upon the Board of Customs for an Account of such Regulations respecting these Holydays, as in the Opinion of the Board would be most beneficial to the Public Service, requiring the Reasons to be specified for such as it might be thought proper to keep; and upon the Representation of the Board, it appears, that the Holydays might be properly reduced from Forty-five to Eleven, which, in the Opinion of your Committee, might also, consistently with the Reasons alledged by the Board, be reduced to a still smaller Number.

The Hours of Attendance in the Customs, were also adverted to by the Commissioners of Accounts; and although they did not recommend any specific Alteration, yet they stated that the Hours appointed by the Rules annexed to the Book of Rates, were not sufficient; that Four Hours in each Morning were necessary for the Attendance of Officers in the Long Room; and that the Absence of the Searchers from their Office, from One o'Clock till Half-past Three, occasioned an inconvenient Stoppage in the whole Export Business. The Board of Customs agree, that further Regulation is wanting in these Points; and that the Hours, settled in conformity to the Manners of former Times, are at present inadequate, and ill adapted to the Accommodation of Business*. But they state to your Committee, that as the Subject requires much Investigation, and a Communication with the Merchants of London, and also with those of the Out Ports, amongst whom, on a former Consideration of the Subject, a great Difference of Opinion appeared to prevail, the Board is not at present prepared to submit any decided Opinion as to what the Alteration should be.

In case it should be thought expedient hereafter, either to diminish the Number of Holydays, or increase the Number of the Hours of Attendance, it will become a Question,
Whether

* Supplement (D.)

Whether it may not be just to allow some Augmentation of Salary to the several Officers, in consideration of their increased Duty?

5. The Cruizers in the Service of the Customs, were formerly maintained partly upon the Establishment, and partly by Contract. The Commissioners of Accounts profess to leave the Question of Preference between these Two Modes wholly to the Board; and the only specific Recommendation which they give is, to prohibit all Officers in the Service of the Customs from having any Share or Concern in these Vessels. This Recommendation has been fully adopted, and no such Union of contending Duty and Interest is now suffered to exist. The Board of Customs, in the Year 1787, proceeded also to lay aside the System of Contract Cruizers; it having appeared that Frauds had been committed by such Vessels, to the great Injury of the Revenue; and that upon a comparative View of the Seizures made, and the Expences incurred by the several Vessels employed in the Year 1781, 1782, and 1783, those on the Establishment had produced a much larger Net Sum to the Revenue than those upon Contract, notwithstanding the latter exceeded the former in Point of Tonnage, as well as in the Number of Mariners.

At present the Cruizers upon the Establishment, as they are generally called, are Thirty-seven; but a Distinction obtains between those which are more specially denominated Cruizers on Establishment, and Cruizers paid upon Incidents, of which latter Sort there are Eight: They differ from the other Twenty-nine by no other Circumstance, than that the Commanders of those on the Establishment are appointed by the Lords of the Treasury, and those upon Incidents by the Commissioners of the Customs.

§ 2. 1. IN considering the Increase or Diminution which has taken place, since the Year 1782, in the Number or in

the Amount of the Salaries and Emoluments of different Public Offices in the Department of the Customs, Your Committee beg Leave to observe, that besides the Reduction of Forty-six Offices which has taken place since 1782, in Consequence of the Recommendation of the Commissioners of Accounts, One Hundred and Four other Offices have been abolished in this Department, by Authority of the Lords of the Treasury, and of the Board of Customs: The Diminution* therefore amounts already to One Hundred and Fifty Offices; and the Total Amount of Salaries thus abolished or reduced, is £.9,773. 2s. 1d. This Sum, however, so far as it relates to the vacant Patent Offices, does not include the Fees incident to them; and therefore does not express the whole Gain accruing from their having fallen in, which according to their Value in 1784, amounts to £.12,366. 11s. 0½d. per Annum. There are also One Hundred and Fifty more of the Offices, whose Suppression was recommended by the Commissioners of Accounts, still to fall in, from whence there will probably be another Gain to the Public of at least £.30,288. 13s. 10¾d. per Annum, subject indeed to such Deductions as it may be necessary to make out of this Sum, in favour of the efficient Officers who may be appointed to succeed to the active Part of the Offices suppressed;—but at the same Time it is also to be kept in Mind, that the valued Produce of these Offices, in 1784, will probably be found hereafter to be much augmented by the subsequent Increase of Trade, and consequent Increase of Fees.

The Board of Customs have further represented to Your Committee, that it is not only their uniform Endeavour and Practice, to make any Retrenchment in the Number or Pay of the Officers in their Department, which can be effected without Detriment to the Public Service; but that there are several Offices in London and the Out Ports, which, under the Authority of the Treasury, or by the Resolution of the Board itself, are to be discontinued on the First

Vacancy;

* Append. (G. 1.) Fol. Ed.

Vacancy ; and others, the Propriety of whose Continuance is to be taken into Consideration as they become vacant. Your Committee have subjoined an Enumeration of the specific Reductions which are at present in Contemplation*.

2 Your Committee have to observe, nevertheless, that in many Instances an Increase has taken place, both in the Number and Pay of the Officers of the Customs, since the Year 1782. The Number of Officers added is 444 ; and the Amount of the Salaries, either newly created or added to former Salaries, is £. 27,214. 7s. 7½d.

In thus augmenting the Number of Officers, it is represented to Your Committee, that the Board of Customs has always proceeded gradually, and with so much Reserve in the Beginning, as often to require a subsequent Augmentation ; and that the most numerous Additions have been made in the Class of Officers who had no fixed Salary whatever, or Salaries not exceeding £. 5 per Annum. Upon inspecting the annexed Returns †, it appears, that not less than 200 Instances, out of the 444, fall within this Description ; 200 more of these new Offices are limited to Salaries of different Sizes, above £. 5, and not exceeding £. 50 per Annum ; Twenty others amount to £. 80 per Annum ; besides which, there are Two at £. 100 per Annum each ; Eleven at £. 200 per Annum ; One at £. 350 per Annum ; and One at £. 400 per Annum : and although the increased Amount of the Salaries appears to be £. 27,214. 7s. 7½d. yet upon examining the various Articles of which this Sum is constituted, it will be found that the Whole of the additional Expence for these 444 new Offices, is not more than £. 11,500. that the Additions to old Salaries during the last Fourteen Years, is little more than £. 3,500, and that the largest Article which swells the Total Sum, arises from the Compensation made to certain Offices in lieu of their Fees ; this last Item is not less than £. 12,000. The Substitution of Salaries in lieu of Fees, was
a Measure

* Append. (G. 7.) Fol. Ed. † D^o (G. 2.)

a Measure strongly recommended by the Commissioners of Accounts, and in these Instances has been deemed by the Board of Customs, to be of indispensable Necessity.

Upon comparing the Total Increase of Expence, *viz.* £.27,214 7s. 7½*d* with the Total Diminution under the same Heads, *viz.* £.9,773 2s. 1*d*. the Balance therefore will appear to be an Increase of £.17,441 5s. 6½*d*. but this Sum is also subject to a further Reduction.

3, The Establishment of the Cruizers in the Service of the Customs, besides the Change of System already noticed, has also undergone some Fluctuation in Number and Expence since the Year 1782. Thirteen new Cruizers have been appointed, at an Annual Expence of £.6,993. 16s. 3*d*. a Part of which, arising from the increased Complement of Mariners, on Account of the War, is of course to be regarded as temporary ; but Fourteen other Cruizers have been discontinued, the Expence of which was £.8,727. 10s. 3*d*. so that the Result exhibits a Diminution of One Cruizer upon the Establishment, and a Reduction of Expence amounting to £.1,733. 14s. Deducting therefore this latter Sum from the Sum of £.17,441. 5s. 6½*d*. there will remain the Sum £.15,707. 6s. 11½*d*.

4. It is to be remarked, that besides the Increase of Officers and Salaries, an Increase has also taken place since 1782, in the Rate of Fees payable to the Officers of Customs ; and Your Committee have annexed a Statement of these Particulars, so far as they have been enabled. The Board of Customs state indeed, that they have no Cognizance whatever of the Fees taken by the Officers in this Department ; and, owing to that Cause, the Account of Fees which they have returned, is therefore probably the less perfect. Your Committee are informed, however, by an Officer of great Experience (and to whose Skill and Diligence upon this very Subject the Commissioners

Commissioners of Account were formerly much indebted) that most of the Instances of Increase in this Account of Fees, have arisen from an Increase of the Service itself, for which these Fees were formerly taken. A considerable Diminution in Fees*, however, has also taken place; where Salaries have been substituted in their lieu, the Fees of course have been totally abolished; and a Reduction or Discontinuance of Fees has also taken place in various other Instances, where the Service itself, for which they were originally paid, has either partially or entirely ceased: Both these Species of Diminution are exemplified in the Accounts annexed.

5. Upon balancing the Establishments, as they stood respectively in the Years 1782 and 1796; it appears upon the Whole, that the increased Number of Offices is 294, and that the Increase of Expence amounts to £.15,707. 11s. 6½d. But in Order to form a just Estimate of the Necessity of this Increase of Expenditure, besides the several Considerations already suggested, some Regard should also be had to the increased Produce of the Revenue itself; the gross Amount whereof appears to have risen, between the Years 1782 and 1796, from £. 3,965,723, to £. 6,381,902.

1782. English Customs	£.3,717,186	1796. English Customs	£.6,118,391
Scottish - - -	248,537	Scottish - - -	263,511
	<hr/>		<hr/>
	£.3,965,723		£.6,381,902
	<hr/>		<hr/>

And with the same View it is also proper to observe, that in the Year 1783, the Value of the Imports into England amounted to £. 11,651,281, and the Exports from England amounted to £. 13,896,415; whereas, in the Year 1796, the Value of the Imports was £. 21,024,866, and the Value of the Exports £. 29,196,198.

§ 3. IN the Course of the preceding Statements, Your Committee have thought proper to recommend, in Addition

to

to the many beneficial Reforms already introduced into the Department of the Customs, under the Sanction of the Reports of the Commissioners of Accounts, that certain other Measures, which have also the same Sanction, should be carried into Execution ; viz. 1. That the Issue of Exchequer Port Books should be immediately suppressed ; 2. That the Prifage and Butlerage Duties and Duties on Coals, should be re-vested in the Crown ; 3. That the Holydays should be reduced, and the Hours of Attendance regulated. Your Committee beg Leave also to offer some further Observations, under the several Heads of 1. Accounts, 2. Offices, 3. Fees, 4. Laws, and 5. Bonding of Duties.

1. The Accounts of the Customs were much simplified by the Consolidation of Duties which took place in 1787. Since that Time, however, Eight new Branches of Duties have been created, which make it necessary to keep so many new and distinct Accounts ; the same Principle, therefore, which led to the original Measure, will, in the Opinion of the Board of Customs, require its further Extension.

The Accumulation of Balances in the Hands of the Receivers, is a Consideration also belonging to the Head of Accounts. With regard to the Receiver General of the Customs in London, it has already been stated, that the Balances upon his Accounts are made up every Saturday, and paid into the Exchequer on the Wednesday following ; but in the Excise, Stamp, and Salt Offices, the Interval of One Day only, takes place between the making up of the Weekly Accounts and the consequent Payment ; as Your Committee shall have Occasion to notice in reporting upon those Branches of the Revenue.

It appears, however, that the Manner in which the Receiver General of the Customs for Scotland has been accustomed to pay over his Balances is widely different ; and although he represents,

represents, that he lays before the Board at Edinburgh a Weekly Statement of the Cash in his Hands, and when the Balance appears to admit of it, the Commissioners direct a Remittance to be made thereout to the Receiver General at London, yet by the annexed Account it is manifest, that the present Receiver General of the Customs and Salt Duties (both of which are managed in Scotland by the same Board) retained in his Hands, on the 5th of January, 1796, a Net Balance of £.65,731. 12s. 5d.; and that upon examining his successive Monthly Statements, from 5th January 1796, to 5th April 1797, although his Balance appears in one Instance to have been reduced to £.23,255, yet its Average Amount exceeded £.47,400; and that on the 5th of March 1797, he had a Net Balance of £.74,895. 11s. 9½d. Your Committee, therefore, observing that these Balances are so large in themselves, and bear so large a Proportion to the whole Amount of the Custom Duties received for Scotland in the Year 1796, viz. £.263,511. 13s. 11d. are of Opinion, that such Balances ought not to be suffered to accumulate in private Hands; and that the Compensation which the Receiver General may be entitled to for his Services, ought to be made by a fixed and adequate Salary, but not by the Profit which he may be supposed to derive from the Use of the Public Money; a Mode of Compensation always injurious to the Public, and often prejudicial in its Consequences to the Individuals themselves. It appears also that the Security given by the present Receiver General is only £.25,000; a Sum very inadequate to the Average Amount of his Balances. And Your Committee have thought it their Duty to annex to this Report *, a Return which clearly proves that the Office may be respectably filled for a Compensation not amounting to Half its present Profits and Emoluments; and that a Reduction of its Profits might prevent the Means of making those Arrangements which appear to exist at present, and

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which

which are at all Times liable, from their Nature, to become injurious to the Public Interest.

2. The Offices belonging to the Board of Customs appear to have been so carefully investigated by the Commissioners of Accounts, and their specific Plan for suppressing the several Classes of useless Departments and Officers, has been so generally approved, that Your Committee think it of great Importance to have that System of Reform placed beyond the Reach of future Infringements, and established by positive Law. With regard to the effective Officers upon this Establishment, Your Committee would also recommend, that besides a general, though not invariable Rule of Promotion by Seniority, a further Reward should be held out to those who may continue in this Line of the Public Service, till Age or Infirmities oblige them to retire, either by the Establishment of a Superannuation Fund, or by authorizing the Board of Customs to make Provision in all such Cases. This Measure is expressly recommended by the Third Report of the Commissioners of Customs, who acted under the Stat. 29. Geo. 3. c. 64; and it is consistent with the Practice of many other Branches of the Public Service, and was uniformly approved of by the Commissioners of Inquiry. It has also occurred to your Committee, that a Fund may be easily found for this Purpose in the Customs, if Parliament should think fit to appropriate to this Use the accumulated and growing Produce of the Fees which still continue to be received from the vacant Patent Offices. A large Proportion of these* Fees

* The Fees taken on Account of Patent Offices vacant, have, in Obedience to the Directions of the Lords of the Treasury of the 12th of February 1790, from Time to Time, been applied, together with the growing Interest thereon, to the Purchase of Stock in the 3 per Cent. Consolidated Annuities, and the Sums so vested amounted on the 27th of January last to £.74,083. 17s. 9d. and stand in that Stock in the joint Names of Thomas Boone, and William Hey, Esquires, Commissioners, and Augustus Pechell, Esquire, Receiver General of the Customs.

is regularly invested in £. 3 per Cent. Consolidated Bank Annuities, together with the growing Interest; and there is now standing, in the Names of Two of the Commissioners of the Customs, and of the Receiver General of the Customs, the Sum of £. 74,083. 17s. 9d. purchased by these Investments, and applicable to the Public Service.

It is also the Opinion of your Committee, that if fixed and net Salaries could be given to each Officer, proportionate to his Services, the general Arrangement would be much improved; instead of leaving their Compensation to depend upon their having additional Places or Employments in other Situations, or upon their casual Receipt of Fees. Your Committee have annexed an Account of the Pensions, Places, and Employments holden by the present Officers of the Customs, unconnected with their Duties in this Department, but they forbear to make any Remarks upon this Subject in this Place, meaning to reserve them for future Statement, as applicable generally to all the Departments which have come under their Examination.

3. The Abolition of Fees is a Measure, which for many Reasons, Your Committee think it their Duty to submit to the Consideration of Parliament. The Independence of the Revenue Officers, the Relief to the Trader, and the Security of the Revenue, are all involved in this Question. The Merchants of London, and those resident at several of the Out Ports, when consulted in 1791, approved of this Measure; and the Opinion of the Commissioners of Accounts, that of the Commissioners of the Customs who visited the Out Ports, and that of the present Board, all concur in the Propriety of the Abolition. But the main Difficulty which has been stated constantly, as obstructing the Execution of the Plan, is the Necessity of providing a Fund for Compensation to the several Officers whose Fees are to be abolished;

the Total Amount of these Fees, according to the Representation of the Commissioners, under Stat. 29 Geo. 3. c. 64, amounted, in 1788, to the Annual Sum of £. 133,805. 6s. 3d. out of which the Fees of the Out-door Officers were about £. 45,000.

Your Committee have upon the present occasion thought fit to call for a Statement of the Fees received in the Port of London, in two several Periods of Peace and War; from which it appears that their Total Amount, in 1784, was £. 64,093. 1s. 0½d.; and in 1788, £. 64,364. 16s. 0½d.; --- that in 1794, they were £. 67,027. 2s. 9d.; in 1795, £. 66,396. 0s. 2½d.; and in 1796, £. 79,782. 15s. 9¼d. A Detail of the component Parts of these Sums is annexed, and from thence it appears, that so much of these Fees as was received by the Out-door Officers for the Port of London, amounted in 1794, to £. 20,848. 4s. 4½d.; in 1795, to £. 21,635. 18s. 9¾d.; and in 1796, to £. 25,391. 13s. 6¼d. This latter Object is the narrowest Point to which any Proposal of Abolition can be reduced, in order to procure any very material Advantage to the Revenue or the Trade.

No specific Plan indeed has been hitherto proposed for providing a Compensation adequate even to the lesser Object; nor is it perhaps very easy to find an eligible Mode. It has been represented, however, to your Committee, that an adequate Provision for these Fees might be conveniently and fairly obtained, by laying a small Duty for this Purpose on a few of the principal Articles of Imports; apportioning this Duty according to the Share which the Trade of each Country contributes to the whole Trade of Great Britain; and that for this Purpose it might be expedient to arrange in distinct Classes the several Countries whose Products are nearly similar; for Example, the Countries on the Baltic. 2. Germany and Holland. 3. All other Countries in the South of Europe, and to the Southward of it. 4. Africa. 5. The East Indies. 6. The

6. The British Northern Colonies, and the States of America.
7. The West Indies; and 8. Ireland. According to this Arrangement, if the whole Sum wanted were £. 25,000 *per Annum*, and the Baltic Trade, for Example, be equal to One Tenth of the whole Trade, the Products of the Baltic, *viz.* Iron, Hemp, Timber, &c, would have to contribute, about £. 2,500: And thus the Burthen would be rateably divided in the Way most likely to diminish its Weight upon each Part. Your Committee, having received this Statement upon Testimony the most competent to the Subject, think it their Duty to submit it to the House for further Discussion, if the Object itself should be brought under Consideration.

4. Upon adverting to the Laws of the Customs, Your Committee have found them to be voluminous in Bulk, intricate in their Details, and comprehending not less than Twelve Hundred Articles upon which Duties are levied; about Nine Hundred of these are subject to rated Duties, and the rest are charged *ad Valorem*. They find also, that the Statutes relative to the Customs alone, fill at present Six large Volumes in Folio, that they are unprovided with any printed Index; and that the Compilation itself, even in this State, is not published, nor can it be commonly obtained by Purchase.

Out of the Total Number of 1,200 Articles, upon which the Duties of Customs attach, there are not more than 160 which appear upon the Annual Accounts presented to Parliament, as yielding the Sum £. 1,000 and upwards; the remaining 1,040 fall under the general Head of "Sundry small Articles," and do not produce, in the Whole, more than from £. 85,000 to £. 110,000 *per Annum*; each of these Articles, nevertheless, has some special Regulation belonging to it, and the accumulated Mass of these Details has rendered the whole System much too complex.

By the Evidence of Persons having long and extensive Experience in the Commercial and technical Details of the Laws of the Customs, your Committee are warranted in stating most decidedly, that a Consolidation and Simplification of the Laws of the Customs, would greatly contribute to secure and increase the Collection of the Revenue. By a Simplification of these Laws, the Revenue Officer would be enabled to execute his Duty with more Promptitude and Safety; the Merchant would better know how to transact his commercial Concerns with the Revenue; and the Foreign Trader would have the Means of avoiding those Errors which so frequently expose his Property to Seizure, for the Omission of Forms which it is almost impossible that he should know to be necessary. And it has been represented to Your Committee, that all the Laws of the Customs might be clearly and correctly arranged under the Heads of Exportation, Importation, and Carrying Coastwise or Internally. That the Principles being few, the Text of the Law might be comprized within a narrow Compass, and the Details of Enumeration be distributed into separate Schedules for each Class of Articles. It appears also, that the Attention of the Executive Government, and of the Officers of the Customs, has already been directed in some Degree, to this important Object; and its Execution, however difficult, has not been thought by them to be impracticable. Probably, however, the final Completion of this Work must be delayed, until returning Peace shall have enabled Parliament to consolidate all the Duties which have been created since the general Consolidation Act; and to place upon a permanent Basis many of those Commercial Arrangements with Foreign Countries, which now depend upon temporary Laws, or Orders of Council; in such an Event it is also possible, that many new Commercial Relations may arise with other Countries, which will equally require Attention in revising the Code of our Commercial Jurisprudence.

Your

5. Your Committee cannot conclude their Report upon this important Branch of the Revenue, without submitting to the Consideration of the House, a Measure recommended by the highest Authority in Matters of Commercial Policy, and supported by the strong Testimony derived from an enlightened and extensive Observation of practical Details. It is conceived that the Produce of the Customs might be greatly increased (and the Charges of Management diminished, if not positively, yet comparatively, by the Increase of Income) if Means could be found for adopting the System of warehousing Goods imported, and bonding the Duties, without actually levying them till the Goods are taken out for Home Consumption. That the Application of this Principle is justified by the present Usage in the Case of Tobacco; and that all the most important Advantages of the same general Plan might be obtained, by extending the Practice to a very few of the largest Articles of Importation.—The Policy of such a Measure, carried even to a wider Extent, has been certainly long since sanctioned by the ablest Writings;* and Your Committee are now warranted, by the Official Opinion of the present Inspector General of the Commerce of the Empire, in recommending its limited Execution, as safe for the Revenue, and as likely to be productive of very great National Advantage.

July 19th, 1797.

* Wealth of Nations, 3d Vol. Book III. c. 2.

Supplement (A.) Report IV.

Mr. IRVING's Evidence, in Answer to Questions proposed by the Committee, upon the Charges of Management incurred in the Collection of the Public Revenues.

No. 1.

Q. **T**HE Committee observing that you lay Annually before Parliament an Account of the Revenues of the Customs of Great Britain, they wish you to state to them the Charges of Management incident to this Branch of the Revenue, by distinguishing (for as many Years past since the Year 1782 as you can correctly) the Gross Receipt of the Custom Duties in each Year, their Net Produce, and the Rate per Centum for which the Gross and Net Produce are obtained by the Public.

A. Previously to my giving a direct Answer to this Question, I feel myself called on to explain some Circumstances especially connected with the Customs, which materially influence the Charges of Management of that Branch of Revenue. The Excise, the Stamp Office, &c. are merely Boards of Revenue, and the Expense incurred by them is confined to the immediate Object of making and securing the Collection, whereas the Customs embrace two distinct Objects of great national Importance: First, the Collection of a Gross Revenue of upwards of £6,000,000. Secondly, the carrying into Effect the Laws of Navigation and Trade, upon which the Security of the Empire, and the Protection and Encouragement of the Commerce and Manufacture of these Kingdoms so eminently depend. But in stating the Expenses incurred by the Management of the Customs, it is impossible to separate the Charges applicable to Regulations of Navigation and Trade, from those which apply more immediately towards securing the Revenue. In forming a Comparison between the Expenses of the Customs and the other Branches of Revenue, there is a further Consideration to be attended to:—It has been found expedient to divide the Collection of some of the most important Articles of Duties on Imports between that Board and the Excise, in order the better to secure the Revenue, by checking the Inland Transit of Goods which may have been clandestinely introduced to the Shore, and to which the Excise only is competent, such as Cocoa Nuts and Coffee, Foreign Spirits, Tea, Tobacco, and Wines, the Duties of which in Principle are Customs, though near £3,000,000 of these Duties are collected by the Excise. Thus whilst a large Portion of the collection of the above Sum has at different Periods been transferred

transferred from the one Revenue to the other, the Expences of levying the Customs on those Articles has but in a small Degree been diminished thereby. The Charges attending the Execution of the Quarantine Duty are paid out of the Customs; this Service, the Expence of which considerably swells the Management, cannot be considered as in any Degree connected with the Collection of the Revenue of Customs, the Object being a National Concern for the general Security of Health. By Net Produce, I understand the Sum which remains after deducting Drawbacks, Re-payments and Bounties of the Nature of Drawbacks; likewise Charges of Management, and other incidental Expences to which the Collection must at all Times be subject. And here it will be necessary to mention, that there is a Stage of Payments in this and some of the other Revenues, between the Net Produce and the Exchequer Receipt, which may be considered as an Anticipation of Issues out of the Exchequer, applicable to National Purposes. Amongst these are the Bounties paid for promoting the Extension of our Fisheries and for the encouragement of several Branches of our Manufactures. In the Customs these Bounties are at all Times very considerable, and in some Years they amount to a very large Sum. For Example, last Year the Bounties paid on the Importation of Corn, and the Premiums for raising Seamen, by the Act of the 35th of the King, amounted to upwards of £.600,000. Prior to the Consolidation Act, the Accounts of the Customs were not kept in such a Manner as to enable me to state the Rate per Centum of the Charges on the Net Produce; and in the Year subsequent to the passing of that Act, the Accounts of my Office were not brought to such a state of Regularity, that I can speak with Accuracy as to that Year, and therefore I cannot carry the Account farther back than the Commencement of the Year 1789.

I now come to give an immediate Reply to the Question:

An Account of the Gross and Net Produce of the CUSTOMS of Great Britain in the following Years, with the Rate per Cent. of Expences for which the same was collected.

[See this Account inserted in the Text of the Report p. 6.]

No. 2.

Q Have you any authentic Means of ascertaining the Rate per Centum of Charges incurred in the Collection of the other Branches of Public Revenue, distinguishing the Gross Produce and Net Receipt of each Branch, in the same Mode as the Committee has desired with Respect to the Customs?

A. My public Capacity extends to the Customs only, but in my private Situation, from my being confidentially employed in pre-

paring Annually a Statement of the Revenues of the Empire, I possess the Means of ascertaining the Charges incurred in every Branch of the Revenue.

No. 3.

Q. From what authentic Documents do you derive this Information?

A. From official Accounts, signed by the proper Officers, transmitted to the Treasury, and thereafter delivered over to me. In the Customs I derive the Information from my own Office.

No. 4.

Q. Do the several Revenue Boards in London possess such Materials as would enable their Officers to give correctly and speedily the Information now desired by this Committee?

A. The Excise and Salt Boards in London certainly cannot, because the Two Boards in Scotland render no Accounts to the Boards in England; the only Official Connection, consisting in the Scotch Boards making their Remittances to the Exchequer through the Medium of the Receivers General of the English Board.

No. 5.

Q. Under these Circumstances, the Committee desire that you will state to them, from the Official Documents which come before you, what has been the Gross Receipt, Net Produce, and Rate per Centum, for which the several other Branches of the Public Revenue have been collected, during the same Period for which you have stated the Charges of Management upon the Customs, including such Sums as may have been remitted to the Exchequer from the British Colonies, on Account of the Public Revenue collected there; and the Committee further wish, that you would notice any peculiar Circumstances affecting any particular Branches of the Revenue, which place them upon a Ground distinct from the rest?

A. I will take the Liberty of answering the latter Part of this Question first:

Neither the Post Office nor the Hackney Coach Office can be considered, strictly speaking, as Boards of Revenue, and the Salt Duty is under peculiar Circumstances.

The Money arising from the Post Office may, in one Sense, be considered as a Revenue, because the Public assume an exclusive Privilege of conveying all Letters, upon which they impose a certain Rate of Duty under the Name of Postage; but in another Sense it may, with great Propriety, be looked upon as a Profit arising from

from a Labour performed, and which is executed at perhaps a lower Rate than any other Service whatever, either of a public or private Nature.

Besides the Salaries of the Postmasters General, and the various Officers connected with the Management, the Post Office is subject to several Charges of a special Kind, such as the Expences of Horses, Carriages, Packet Boats, &c. &c. &c. It would be unfair to state these as Charges of Management, in comparing the Expences of this Revenue with those of others. The Improvement of the Revenue of the Post Office, chiefly depends on causes over which the Postmasters General, or their Officers, have no Influence: The Extension of our Commerce, and of our internal Industry, will necessarily increase the Correspondence, and consequently augment the Revenue. A strict Attention to an Economical System of Management, is the only active Part which the Postmasters General can take in improving this Revenue; but in this they will no Doubt always have in View, that the Revenue of the Post Office is a secondary Consideration to a great Commercial Country, where so much depends on the Facility, Dispatch, and Security with which Correspondence is carried on. It will be necessary to observe, with respect to the Expences of collecting the Duties on Salt, that although the Receipt in Money amounts to no more, on an Average of the last Three Years, than £. 509,000. as stated in the Salt Account, yet there is an Expence incurred in guarding this Collection equal to an actual Revenue of upwards of £. 2,400,000. From the natural Advantages we possess, in the vast Mines or Bodies of Rock Salt in the Western Parts of this Kingdom, we are enabled to undersell every other Country in that Commodity; hence great Exportations take place to various Parts of the World. In order to secure the Inland Revenue, it becomes necessary that the Officers should watch equally over the whole Salt manufactured, whether for Home Consumption, for Exportation, or for the Use of the Fisheries. Although no Duty is collected on that Part which is exported, or applied to the Fisheries, yet as a Security to the Revenue, the whole is bonded, and these Bonds are discharged either by the Duty being paid on the Quantity delivered for Home Consumption, or by Certificate on the Quantities exported, or used in the Fisheries. The Two latter, it is true, are mere Transactions on Paper, there being no Money received or repaid; but in order to secure the Revenue on the Quantity upon which the Duty is collected, it is necessary to be equally watchful over the Quantity intended for Exportation, or for the Use of the Fisheries, as that which is delivered out for Home Consumption: thus an Expence of a peculiar Kind attaches to this Branch of the Public Revenue. With respect to the Hackney Coach Office, I have only to observe, that the principal

pal Function of the Commissioners consist in their acting as a Court of Police, in settling Disputes between Individuals and the Owners or Drivers of the Coaches. The only Public Revenue from the Plantations paid into the Exchequer, consists in a small Sum Annually remitted on Account of Customs.

An Account of the Gross and Net Produce of the several under-mentioned REVENUES, with the Amount of the Charges per Centum incurred in Management in the following Years.

[See this Account inserted in the Text of the Report, p. 7 and 8.]

An Account of the Rate per Centum for which the Gross and Net Produce of the REVENUE of Great Britain, the Post Office excepted, was collected in the following Years.

[See this Account inserted in the Text of the Report, p. 9.]

No. 6.

The Committee desire you will lay before them, if you have sufficient Means, a view of the Revenues of the British Empire for the Year 1796, distinguishing the several Branches of the Revenue, and the Amount of the Total Gross Receipts upon each, with the several subsequent Deductions thereout, and the final Payment thereon made into the Exchequer.

In Answer to this Question, I beg leave to refer to Account No. 6.

[See this Account inserted in the Text of the Report, p. 11 and 12.]

In the Year 1783, the Value of the Imports into England amounted to £. 11,651,281, and Exports from England to £. 13,896,415, whereas, in the Year 1796, the Value of the Imports amounted to £. 21,024,866, and the Value of the Exports to £. 29,196,198.

No. 7.

Q. Have you any Knowledge of the Expences attending the Collection of the Revenues of any of the other Countries of Europe; and if you have, the Committee desire to receive such Information as you can give them on the Subject?

A. I have looked into the State of the Revenues of many of the great Countries of Europe, as far as I have been enabled to procure the Means from Accounts which have been published, and in France, Austrian Flanders, and Holland, I made many personal Enquiries, when I was in those Countries, but nothing is more difficult than to obtain correct Information on a Subject of this Kind. In Hol-
land

land I am well satisfied that the Government never possessed any collective View of the Revenues, so as to determine the Amount of the Expences attending the Collection. Mr. Necker, in his Treatise on the French Finances, states the Expences of collecting the Gross Revenue of that Country at $10\frac{1}{2}$ per Cent. but agreeable to his own Statement, he appears to have fallen into a Mistake. He rejects, and in my Opinion with great Propriety, the Expences attending the Administration of the Post Office, the Public Vehicles, the Mint, and the Management of the Gunpowder Mills, as Charges of Management; but in stating the Gross Receipt on which the Rate per Cent. of Management is to be estimated, he includes the Net Produce of these Four Articles; whereas they ought to have been rejected in the Sum upon which he makes his Estimate of the per Centage, seeing he brings no Charges of Management against them. He has likewise fallen into another small Error in the Operation of the Figures, wherein he tries the Rate per Centum of the Management; however, as the one Mistake in a considerable Degree counter-balances the other, the Result will turn out nearly what he states; viz. $10\frac{1}{2}$ per Cent. In One or Two Years which I have tried from other Documents, the Charges of Management amount to upwards of 12 per Cent—And a Committee of the Constituent Assembly, consisting of some of the ablest Men in France, state in their Report of the 24th of June 1791, the Expences of the Collection of the Revenues of France under the old Government, at 113 Millions of Livres, or somewhat above 20 per Cent. The words of the Report are as follows:

“ Que les anciennes Impositions coutoient 113 Millions de Frais de Perception ou de Regie, & une Somme incalculable de Frais litigieux.”

It may not be altogether unworthy of Observation, the Uncertainty with which Mr. Necker speaks, either as to the Receipt of the Revenue of France, or the Charges of Management, though he stood in the official Situation of Minister of Finance, and seems to have directed his Attention very much to the Detail of Financial Inquiries. In Great Britain, every Farthing drawn from the Subject on Account of the Public Revenues, and all Deductions therefrom, untill the Net Produce is paid into the Exchequer, and falls under the View of Parliament, can be ascertained with a mathematical Accuracy.

SUPPLEMENT (B.) Report IV.

An ACCOUNT of what OFFICES, recommended by the Commissioners of Accounts to be suppressed, have since fallen in, and have been again filled up, and in Favor of whom, and by what Authority.

Report and Class	PORTS.	OFFICE.	By whom filled.	By what Authority.
14th REPORT, Class 2. Offices converted into Sinecures.	} London	One of the Five under Pa- tent Searchers	Francis North	Patent, 14th Sept. 1792.
14th REPORT. Class 3. Offices that should be consolidated or abolished.		Receiver of Fines and For- feitures for the Out Ports	Robert Adamson	p. Constitution, 21st November, 1792.
15th REPORT, Class 1. Office ought to be suppressed, the Duty annexed to it being useless.	} Bristol	Cuslomer Inwards	Henry Luttrell, Earl of Car- hampton	Patent 1st February. 1794.

First REPORT of the Commissioners appointed to enquire into the Emoluments of Officers of the Customs.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

May it please your Lordships,

YOUR Lordships having been pleased, by your Warrant dated the 12th of August last, to appoint us Commissioners for carrying into Execution an Act of the last Session of Parliament, intituled "An Act to authorize the Lord High Treasurer, or the Commissioners of the Treasury, to appoint Two of the Commissioners of the Customs in England, and One of the Commissioners of the Customs in Scotland, to enquire into the Annual Amount of the Emoluments of Officers of the Customs, and other Persons employed in that Revenue;" as far as the same relates to the Emoluments received by the Officers of the Customs in the several Ports of England.

And by your Instructions, dated the 14th of the same Month, to direct us that "in case any Sums have been received by those Officers which appear to be dangerous to the Revenue, or oppressive to Trade, by the Largeness of their Amount," we should state the same particularly to your Lordships.

We immediately issued our Requisition to the respective Officers for such Accounts, and proceeded to the Investigation of such Matters as were necessary to enable us to obey the Directions of the Act, and your Lordships Instructions.

We have visited Thirty-four of the Out Ports, many of them very distant from each other; examined on Oath the greatest Part of the Officers belonging to them, respecting the Amount and Origin of their Fees, and have had occasional Conferences with the Merchants and Traders of some of those Ports, in order to ascertain their Sentiments concerning such Fees, and the Effect they are supposed to have on Commerce.

We are now proceeding in our Enquiries personally into the Emoluments of the Officers in London, and are corresponding with those at such of the Out Ports as we have not been able, or did not think it necessary to visit. The Extensiveness and Intricacy of the Investigation, have prevented us from being prepared to make a general Report thereon, nor can we flatter ourselves with the Hope of doing so for some Months to come.

We nevertheless think it a Duty incumbent on us to represent to your Lordships, that, during the Course of our Enquiry, it has been repeatedly stated to us, that the Coasting Trade labours under great and oppressive Inconveniences; that the Persons concerned therein

therein are, according to the present Laws, obliged to submit to troublesome, and, in their Opinion, unnecessary Regulations, and to an enormous Expence in Stamps and Fees attendant on the Documents now required by Law; and that much valuable Time is spent in the procuring those Documents, by which they frequently sustain considerable Losses; they therefore earnestly requested we would state these Grievances to your Lordships, and entreat your particular and speedy Interposition in their Behalf.

From the Representations which have occasionally come before us as Commissioners of the Customs, we had Reason to expect we should meet with some Complaints of this Kind, and the Observations which have occurred to us at the Ports we have visited, convince us they are but too well founded. By the Laws now in Force, Goods of every Description, whether British or Foreign, put on board any Vessel to be carried forth to open Sea, from one Port or Place to any other Port or Place in this Kingdom, are to be accompanied by a Coast Cocket, and before the Vessel leaves the Port, the Master is to become bound with good Security in the Value of the Goods, for the Delivery thereof in some Port of Great Britain, and to return a Certificate of such Delivery within Six Months, under the Hands of the Officers at the Port of Discharge, upon Forfeiture of the Penalty of the Bond.

When this Cocket and Bond were first directed, almost every Article of British Goods was subject to Duty on Exportation; and we presume that the Legislature was induced to require the general Use of those Documents, to prevent such Articles being clandestinely exported to Foreign Parts without Payment of Duty, under Pretence of their being intended to be conveyed Coastwise to a British Port.

The more enlightened Policy of later Times has relieved British Produce and Manufactures from this Burthen, and by the 8th of Geo. 1st. C. 15. these Export Duties were, with some few Exceptions, repealed; but notwithstanding the Reasons for which the Cocket and Bond were originally required, have been thus done away, except as to the Articles on which a Duty remains, yet these Instruments are in general still required in the same Manner as before the passing of that Act, and they are even required on such Articles as are now entitled by Law to a Bounty on Exportation.

The Expence of the Coast Bond, including the Stamps, and of the Sufferance, and the Certificate from the Port of Discharge, amounts on an Average to about One Pound one Shilling for every Voyage or Trip the Vessel makes, however small she may be, or short the Distance.

Market Vessels trading between Ports at a small Distance from each other, that make One and sometimes Two Trips in a Week, often lose a Voyage because their Freight will not defray the Custom

Custom House Charges. In the Course of our Enquiries, Instances of this and other Kinds were stated to us of Expences attending the Coasting Trade, which occasioned Interruptions of a most serious Nature, and threatened, in some Cases, an Annihilation of it.

When the Master of a Coasting Vessel happens to be in a Port distant from his Residence, and where he is not known, he sometimes finds it difficult to procure a Surety, and the Sureties, or their Representatives, are often (even where no Suspicion of Fraud appears) put to great Trouble and Expence by the Certificate not being produced from the Port of Discharge in due Time to cancel the Bond, as in such Cases the Bond is transmitted to the Court of Exchequer, and put in Suit.

It frequently happens, that the great Distance between the Place of Shipping, and the Office where these Documents are issued, is the Cause of considerable Expence and Delay, and a Grievance much complained of.

The omitting to procure the legal Dispatches, whether arising from Neglect in the Master, or from his Intention to save the Expence, has been a continual Source of Trouble to the Proprietors of Goods sent Coastwise: The Goods are frequently seized for Want of those Dispatches; the Proprietors are never able to recover them without Trouble and Expence, and there have been many Instances in which Goods so seized, where no Fraud could be intended, have been condemned from Want of timely Notice of the Seizure, or from the Ignorance of the Proprietors in not claiming them in the Court of Exchequer, within the Time the Law has prescribed for that Purpose.

We therefore, for these Reasons, beg Leave to submit to your Lordships Consideration the following Proposal, which we presume will afford a sufficient Remedy for the Inconveniences we have stated, till your Lordships shall have the Means of considering the Subject of Custom House Fees, in a more extensive Point of View.

PROPOSAL.

All Goods shipped Coastwise from one Port of Great Britain to another, to pass by Sufferance and Transire, without Cocket or Bond, except as hereafter mentioned.

EXCEPTIONS.

Goods liable to Duty on Exportation, or on being carried Coastwise, with an Exemption as to Horses.

Goods prohibited to be exported, either absolutely or circumstantially.

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Foreign

Foreign Goods, on which the Duties on Importation amounted to £5. or upwards.

In all which Cases, Cockets and Bonds still to be required, but the Bond to be without Stamp.

Custom House, London,

29th January 1790.

Second REPORT of the Commissioners appointed to enquire into the Emoluments of Officers of the Customs.

To the Right Honourable the Lords Commissioners of
His Majesty's Treasury.

May it please your Lordships,

HAVING in a former Report stated the Progress we had made towards carrying into Execution the Purposes of an Act, passed in the 29th Year of His present Majesty, Chap. 64, under the Authority of which we were appointed, we now proceed to lay before your Lordships the Result of our Enquiries, so far as they relate to the Ascertainment of the Annual Amount of the Emoluments of the several Officers and other Persons employed in the Service of His Majesty's Customs, whether arising from Salaries, Fees, Perquisites, Gratuities, or otherwise.

We required, from the several Persons concerned, such Accounts of their Emoluments, with the Particulars of which they were composed, and for such Periods, as we deemed necessary to enable us to ascertain the real Value of their respective Employments; and that these Accounts might be framed with all possible Attention and Correctness, the Persons to whom our Requisitions were directed, were apprized, that it was likely they would be called upon to support the Truth of their respective Returns by Oath. The Accounts rendered by most of the Officers in London, and in such of the Out Ports where we considered a personal Inspection necessary, have been so verified.

It frequently occurred that Officers, from a Variety of Circumstances, were not of themselves competent to render accurate Returns of their Emoluments for a complete Year; in such Instances the Defect has been supplied from other Sources of Information. The Allowances from the Crown were known to us, and where the Fee originated in an official Document, the Rate of which was either founded in Law or long Usage, Recourse to the Books where those Documents were registered, furnished the Number and Annual Amount. In some Instances we received useful Information from Persons who formerly held such Situations, and where more than One Officer has been employed of the same Description,

Description, and at the same Port, we have generally been able to procure from one or more of the Number, Accounts sufficiently authenticated to ascertain the Emoluments of the Remainder; and when Returns could not by any Means be obtained for a later Period, we have adopted those which were made for the Year 1784, to the Commissioners appointed to examine and state the Public Accounts.

In an Investigation so extensive, we found it impossible that Precision could, in all Cases be observed. Accounts of Money, with which no public Trust is blended, but appropriated solely to the Use of those who receive it, are not always accurately kept; but upon the Whole, we have good Reason to believe, the Information we have procured, is as accurate, and as well authenticated, as the Nature of the Enquiry would possibly admit.

In Order that your Lordships might be informed of the total Annual Income of the several Employments in the Customs, what Portion thereof is paid by the Crown in Salaries and other Allowances, and what by Individuals as Fees, Perquisites, or Gratuities, we have considered each Department as completely full, without advertng to the accidental Circumstances of temporary Vacancies; nor will this Mode of Statement much exceed the real Expence, because the Vacancy of the Office never occasions a Suspension of the Fees annexed to it; and the incidental Charge necessarily incurred by the Appointment of other Persons to execute the Duties of such Offices, falls very little short of what may appear to have been saved in the established Salaries.

The total Annual Amount of Salaries and Allowances, and of Fees, Perquisites, and Gratuities, received in the Year 1788, is as follows, *viz.*

	£.	s.	d.	£.	s.	d.
Salaries and Allowances from the Crown	—			259,333	11	0½
Deductions for Taxes - - -	—			11,377	7	1½
Net paid by the Crown - - -	—			247,956	3	11
Allowances from Principals or other Officers - - -	19,782	13	2½			
Amount of Fees, Perquisites, and Gratuities - - -	133,805	6	3			
				153,587	19	5½
				401,544	3	4½
Payments to the Superannuation Fund	2,886	5	9½			
Payments to Deputies, Clerks, and other Assistants - - -	20,856	15	0½			
Other Contingent Expences - - -	2,598	0	0			
				26,341	0	10
Amount of net Incomes - - -	—			375,203	2	6½

This general Abstract we thought it necessary to state here; but for your Lordships more particular Information, we beg Leave to refer to the Account, which we have the Honour to transmit with this Report —viz.

“ An Account of the Gross Amount of the Emoluments received by the Commissioners, Officers, and other Persons employed in the Service of His Majesty’s Customs in England, whether arising from Salaries, Fees, Perquisites, Gratuities, or otherwise, exclusive of Shares of Seizures, Penalties, and Compositions; together with the several Deductions made therefrom, and the net Produce received by each Person, in the Year 1788.”

The Materials from which the said Account is framed, are, in general, those of the Year 1788, the Returns for that Year appearing to be the most accurate, as well as the best authenticated; but in Cases where Alterations have been made in the Emoluments of Officers, by additional Salaries or other Allowances from the Crown, which were likely to be permanent, such Additions have been included, and the Circumstances noted in the Margin.

The Mode of Investigation which we have thought it necessary to pursue, has procured us much Information relative to the Service performed by each Officer in Consideration of the Fee he receives, the Nature and Authority of his Claim, the Reasonableness of its Amount in Proportion to the Duty performed, and how far it may be considered as burthenfome to Trade or injurious to the Revenue; it has also enabled us to form some Idea of the Trust, Responsibility, and Labour of each Officer, compared with the Annual Amount of his Emolument; but as these Particulars are foreign to the immediate Object of this Report, we forbear, at present, entering further into the Subject, reserving to a future Report our Observations thereon, and also on those other Matters to which, by your Lordships Instructions signified to us by Mr. Rose, in his Letter dated the 29th of August, 1789, our Attention was particularly directed.

The Account which we have the Honour to lay before your Lordships, will, we presume, be found to contain all the Information required by the Act, together with such Distinctions as will shew the several Sources of the Officers gross Emoluments, and the different Deductions that have been made therefrom; and we flatter ourselves, that when your Lordships advert to the Extent of an Enquiry so minute in its Nature, comprehending so great a Number of Officers, and frequently attended with considerable Difficulty in procuring correct Information, we shall not be thought to have unnecessarily delayed the Execution of the Duty required of us.

Custom House, London,
19th March 1791.

Third

Third REPORT of the Commissioners appointed to enquire into the Emoluments of Officers of the Customs.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

May it please Your Lordships,

IN the Prosecution of the Duty to which your Lordships were pleased to appoint us, in pursuance of an Act, passed in the 29th Year of His present Majesty, Chap. 64. we have had the Honour to lay before your Lordships Two Reports, the First, dated the 29th January, 1790, stating the Progress we had then made in our Enquiry, and submitting some Observations and Proposals relative to the Coasting Trade, which we found exposed to such heavy Expences, and other Inconveniences, as to demand our earliest Attention.

Our Second Report, dated the 19th March, 1791, was confined to the Subject expressly mentioned in the said Act; viz. "the Ascertainment of the Annual Amount of the Emoluments of the several Officers and other Persons employed in the Service of His Majesty's Customs, whether arising from Salaries, Fees, Perquisites, Gratuities, or otherwise." And having annexed to that Report an Account comprehending all those Particulars, we now proceed to submit to your Lordships, our Observations on the other Matters to which you were pleased to direct our Attention, as signified by Mr. Rose, in his Letter, dated the 14th of August, 1789.

It seems, in the first Place, proper to notice the Authority under which Fees are at present received at the Custom House.

Of these Fees only a small Part have the Sanction of Law; the Claim for the Remainder is supported on the Ground of Usage; and except in some few Instances, or where recent Statutes have rendered new Regulations and new Documents necessary, such Usage is of ancient Date.

It was our Intention to have entered minutely into this Part of the Subject, and to have laid before your Lordships one general Account of the Fees now paid, so arranged, that the Amount of each, the Authority on which the Claim was grounded, the Nature of the Document or Service, and the Persons to whose Use, and in what Proportions, the Amount was to be appropriated, might clearly and at One View appear; but notwithstanding the Officers at each Port have most willingly given us every possible Information, and furnished us with Accounts which we believe to be accurate, yet such is the Intricacy of the Subject, and so much do the several Ports differ from each other in the Description, in the Nature, and in the Amount of those Fees, that we apprehend it

will

will not be practicable to frame therefrom One general Table, that may be proper to be established at every Port.

We flatter ourselves, that when your Lordships shall have considered the Proposals which, in the Course of this Report, we shall have the Honour to submit, you will approve of our directing our Attention principally to the Remedy of those Inconveniences and ill consequences that attended the present System.

It is important to consider the Effect of this System on the Commerce and on the Revenue of this Country, and how far the one may be oppressed by the Amount of those Fees, and the other exposed to Injury by the Nature of them.

In consequence of your Lordships Directions to us, signified by Mr. Rose, in his Letter dated 23d September, 1789, it became a Part of our Duty to obtain a knowledge of the Sentiments of those by whom the Fees in question are paid, whose Interests are closely connected with the Subject, and by whom the Inconveniences, if any exist, must be immediately felt; we therefore, at the principal Out Ports which we had an Opportunity of visiting, *viz.* Bristol, Liverpool, Hull, Newcastle, Sunderland, Lancaster, Whitehaven, and Lynn, procured the Opinions of the Merchants and Traders resident at each (who were convened in consequence of public Notice) on the following Points, *viz.*

“ On the Expediency of a total Abolition of Fees.

“ On the Expediency of a partial Abolition of those Fees, operating either on the Import, Export, or Coast Trade.

“ On the Expediency of permitting the Officers of the Customs to take Fees, regulated by One general Table for all the Out Ports, and established by Law.”

Supposing in either Case, where it may be necessary to make Compensations to the Officers of the Customs, for the Loss of Fees, the Amount thereof to be raised by Duties on Goods and Merchandize, the Idea of a Tonnage Duty being abandoned.

We had entertained Hopes, that on a Subject of so much Importance to the Interest of all the Persons consulted, more Agreement in Opinion would have prevailed, but the Fact is, that the only Point in which we can trace any Coincidence in those Opinions is, a Disapprobation of the Proposition for an entire Abolition of Fees; but it is proper to remark, that the Subject seems to have been considered by the Merchants and Traders, at each of these Ports, in an abstract Point of View, and that the Answers to the different Questions, and also the Observations that these Gentlemen have suggested, appear to have been dictated by an Attention to local Circumstances, and to those particular Branches of Commerce in which the Trade of each Place principally consisted; we are therefore under the necessity of referring your Lordships to the several Answers alluded to, and shall forbear making any further Comment thereon, but proceed to state, as we presume is expected

pected from us, our own Opinion on the Subject, and suggest such Alterations as appear to us necessary.

On mature Consideration, we feel no Difficulty in stating to your Lordships our decided Opinion, that an entire Abolition of Custom House Fees, and the Payment of every Person in that Department by the Crown, and the Crown only, would be a Measure highly beneficial both to the Commerce and the Revenue of this Country, as the former would thereby be exonerated from a Burthen which in many Cases it cannot well support, and the latter relieved from the Consequences of a Connection between its Officers and the Merchants, improper in its Principle, and frequently dangerous in its Tendency and Effect.

The Benefits that would accrue to Commerce by being entirely relieved from these Fees are obvious; but it is necessary to apprize your Lordships of the great Expence it might occasion.

The Fees, Perquisites, and Gratuities received in the Year 1788, by Persons employed in the Service of the Customs in England, exclusive of Allowances from the Crown and Shares of Seizures, amounted to £. 133,805 6s. 3d.

In this Sum is included, the Annual Amount of Fees annexed to some Offices now vacant, and of others that may properly be considered as usefess; some Deduction may be made on that Account; nor should the Remainder be considered as altogether a permanent Charge, as it might be expedient, and consistent with Justice, to reduce the Emoluments of some Appointments on the Death or Removal of the present Possessors.

To secure the fair and just Payment of the Custom Duties is our great Object in proposing a total Abolition. The placing the Officers in a State of Independence on the Merchants would, in our Opinion, be productive of a considerable Increase in those Duties, but to what Amount it is impossible for us to state, or even to form any reasonable Conjecture.

How far the Whole, or any Part of the Expence of carrying this Proposal into Execution should be made good by additional Impositions on Merchandize already subject to Duty, or by new Duties on Articles now exempt therefrom, or whether the general Situation of the National Finances will admit of so great an Expence being defrayed out of the Public Purse, are Matters on which we do not presume to offer any Opinion, but submit the Whole with great Deference to the superior Wisdom of your Lordships.

Should an entire Abolition of Custom House Fees be deemed inexpedient, we submit the Propriety of a partial Abolition of those Fees, which would afford to fair Commerce Advantages certainly not unimportant, and to the Revenue much additional Security. The Outlines of this Proposal are as follow:

To abolish every Fee received by any Officer of the Customs, who, in the Course of his Duty, may be concerned in the Examination

mination or Ascertainment of the Quantity or Quality of Goods of any Kind, whether imported, exported, or brought or carried Coastwise, or in the Delivery thereof, the Fees now claimed by Patent Searchers excepted.

All Fees on Documents to remain as at present.

A new Establishment to be framed, and the Salaries affixed therein to each Office, proportioned to the Trust, Labour, and Responsibility annexed to it; such Salaries not to be subject to any Deduction, either for Taxes or otherwise.

Where the Income enjoyed by the present Possessor is more than is necessary to be permanently annexed to the Office, such Officer to be compensated for his immediate Loss (provided his Claim is well founded) by an Annual incidental Allowance, ceasing on his Death or Removal.

The Salaries and incidental Allowances of those Officers, whose Fees may be abolished, being thus made equal to the just Claims of each, the first Proof of Fee received should be considered as a Breach of Trust, and punished with immediate Dismissal, and Incapacity of future Employment.

Having stated to your Lordships, that the Adoption of this Proposal would be productive of Benefit to Trade, and Security to the Revenue, it is necessary on these Points to be more explicit.

The Fees paid by the Merchants and Traders to Persons acting in the Situations alluded to (usually described as Out-door Officers) amount Annually to about £45,000; a commercial Saving not only important as to the Sum, but attended with this further Advantage, of placing the Out-door Business at the several Ports of the Kingdom on an equal Footing.

It may possibly be objected, that the Officer, under the proposed System, will be less attentive to his Duty than formerly, and that Inconveniences to trade may arise from unnecessary Delay; but in our Opinion there is little to be apprehended on this Ground; the Commissioners of the Customs, who are ever attentive to the Representations of Merchants, and ready to enquire into their Complaints, would immediately take such Measures, in case of Misconduct in any of their Officers, as would effectually prevent a Repetition of the Offence.

We beg leave to submit to your Lordships the probable Effect this Measure would have on the Revenue:

The great Object of this proposal is to dissolve that Connection which now exists between the Merchant and the Executive Officer. The small Pittance allowed by the Crown to most Officers of this Description does not afford, even with the most rigid Oeconomy on their Parts, a decent Subsistence for themselves and Families; hence they are compelled by Necessity to a precarious Dependence on the Merchants;—and that Fee, which was at first received as a moderate

moderate Compensation for Civility and Dispatch in the just Discharge of their Duty, and for which no legal Claim can be made, is frequently withheld, unless unjustifiable Allowances in the Ascertainment of the Quantity or Quality of the Goods are made in Return, and to a much larger Amount than the Fee paid.

That the Revenue has greatly suffered from the Connection thus established, and the dependent State to which the Officer is reduced, is unquestionably true; our late Investigation has furnished us with some Proofs, and the Execution of our Duty as Commissioners of the Customs with many others; but it is not our Intention on this Occasion to enter into the Circumstances of particular Frauds, or to assert the general Prevalence of such Practices; but, reasoning from Facts which we know to be true, and in the Hope of remedying an existing Evil, and of preventing further Depredations on the Revenue, we feel it our Duty strongly to recommend this Proposal to your Lordships Consideration.

In the Event either of a general or partial Abolition of Fees, the Formation of a new Establishment becomes unavoidably necessary; but, independent of either of these Proposals, such a Measure, in our Opinion, deserves particular Attention.

We have always considered the better and more equitable Arrangement of the Salaries and Allowances to the several Officers and other Persons employed in the Service of the Customs, as a principal Object of the present Enquiry, and we are directed by our Instructions, to prepare the necessary Minutes for that Purpose. To this Part of our Duty we have not been inattentive, and we shall be enabled to lay before your Lordships, in case we shall receive your Commands for that Purpose, the Result of our Observations on this Head; but as the Regulation of Salaries to Officers must depend on the Measures which your Lordships may think proper to be adopted with regard to the general Abolition, or the Continuance of any of the present Fees, we have forborn to offer a specific Proposal for a new Establishment of Salaries, till your Lordships Determination on these Points shall be known; but we nevertheless think it a Duty incumbent on us to observe, that the Emoluments of many of the Persons employed in the Service of the Customs, inclusive of Fees, are at present very inadequate to the Nature and Responsibility of their Offices, and in several Instances so small as scarcely to allow them, even with the most rigid Economy, the Means of Support; whilst, on the other Hand, the Incomes annexed to some Offices is greater than is necessary to be continued on the Appointment of Successors to the present Occupiers.

In considering the Subject of a new Arrangement of Salaries, the Question, How far it may be proper to make any Alteration in the present Number of Persons employed, naturally presents itself. We presume, that what we shall have occasion to suggest on this Particular, should form a Part of the Plan for a new Establishment

in case your Lordships should deem such a Measure necessary, and wherein the Reasons for every Alteration proposed may be particularly stated.

It has been our leading Principle, in what we have now offered to your Lordships Consideration. to recommend, that the Officer should be rendered intirely independant of the Merchant; and that his Salary from the Crown should always afford him (Regard being had to public OEconomy) a decent Maintenance, suitable to his Situation; a Measure in our Opinion so indispensably necessary, that we are inclined to believe no other Regulations can effectually secure that Zeal and Fidelity in the Execution of official Duty, which are so essentially requisite for the Benefit of the Service and Security of the Revenue.

Pursuing this Principle, we take Leave to advert to the Situation of an Officer, whom Age, Accident, or Infirmary may reduce to absolute Want, by rendering him unable to attend the Duties of his Office, and thereby depriving him of any Claim to its Emoluments.

It seems expedient to do away the Impression that the Probability of such an Event may make on the Minds of many, and to prevent the ill Effects it might produce on their official Conduct, by providing in such Case for their future Support.

It is true, there is a Fund established for the Purpose of relieving Persons so circumstanced. This Fund is principally supported by Deductions from the Pay of the inferior Officers, which they can but ill afford to part with, and receives occasional but uncertain Aid from the Mulcts, which are sometimes inflicted by the Commissioners, by Way of Punishment of Offenders, being appropriated to its Use; but this Fund is by no Means adequate to the fair Claims that might be made; the Assistance it affords is small in its Amount, and the Objects relieved but few in Number.

On carefully considering this Subject, it appears to us, that we are warranted, as well from the Prospect of general Benefit to the Revenue, as from Ideas of Justice and Humanity towards Individuals, in recommending to your Lordships, to authorize the Commissioners of the Customs to make such Annual Allowances to Persons employed under them, who from Age, Accident, or Infirmary, may no longer be capable of executing their Duty, as will afford them the Means of Maintenance during the Remainder of their Lives, and that the Benefit should be extended to all whose known Necessity renders them proper Objects, and who may not have forfeited their Claim by ill Conduct.

Having used our best Endeavours to carry into Execution the Purposes of the Act, which occasioned our Appointment, and to pay a proper Obedience to the Orders we have received from your Lordships, we have only to add, that the Whole is most respectfully submitted.

Custom House, London,

3d. May, 1791.

RETURN respecting HOLYDAYS.

THE Select Committee of Finance having noticed "that the Board of Customs is of Opinion that Regulation is much wanted, for rendering the Holydays in their Department less numerous," and having in consequence issued an Order, dated the 14th Ultimo, directing that there be laid before that Committee,

"An Account of such Regulation respecting Holydays, as in the Opinion of the Board of Customs would be most beneficial for the Public Service in their Department, specifying the Reasons for keeping such Holydays, if any, as the Board may be of Opinion ought to be kept; also,

"An Account whether any, and what Alteration have been made in the Hours of Attendance in any, and which Offices, within the Department of the Customs, since the Year 1785."

The Commissioners of the Customs have, in Obedience thereto, caused the following Lists to be prepared, *viz.*

"A List of the Holydays at present kept by the Officers of the Customs, throughout the Year, in London."

"A List of the Holydays proposed by the Board of Customs to be kept in future."

Which Lists the Commissioners respectively lay before the Committee, and, pursuant to their Order, have to observe, that the Reasons the Board assign for proposing to keep the Holydays mentioned in the latter, are, Regard to the Service of the Church, and Respect to the Royal Family.

The Commissioners further state, that the Hours of the Attendance of the Officers of the Customs are established by Law; and that no Alteration has been made therein since the Year 1785.

Board of Customs,
July 1, 1797.

A LIST of the HOLYDAYS, at present kept by the Officers of the Customs, throughout the Year, in London.

Circumcision	St. Peter
Epiphany	St. James
Queen's Birth Day kept	Lammas Day
Conversion of St. Paul	Prince of Wales's Birth Day
King Charles 1st's Martyrdom	St. Bartholomew
Purification	London Burnt
St. Matthias	St. Matthew
Ash Wednesday	King's Coronation
Annunciation	St. Michael
Good Friday	St. Luke
Easter Monday	King's Accession
Easter Tuesday	St. Simon and Jude
St. George	All Saints
St. Mark	King William's Landing
St. Philip and James	Papist's Conspiracy
Ascension Day	Lord Mayor's Day
Queen's Birth Day	St. Andrew
Whitfun Monday	St. Thomas
Whitfun Tuesday	Christmas Day
King Charles's Restoration	St. Stephen
King's Birth Day	St. John
St. Barnabas	Holy Innocents.
St. John Baptiste	

A List of the HOLYDAYS proposed by the Board of Customs, to be kept in future.

Queen's Birth Day, kept 18th January.
 King Charles's Martyrdom.
 Ash Wednesday.
 Good Friday.
 King Charles's Restoration.
 King's Birth Day.
 Prince of Wales's Birth Day.
 King's Coronation.
 King's Accession.
 Papist's Conspiracy.
 Christmas Day.

RETURN

RETURN respecting Alterations in the Hours of Attendance of the Officers of the Customs in London, and in the Out Ports.

IN return to the Orders of the Select Committee on Finance, dated the 3d Instant, directing that there be laid before the said Committee

“ An Account of what Alterations in the Hours of Attendance for the several Offices of the Customs, in the Port of London, would be advantageous for the Public Service; and,

“ An Account of what Alterations in the Hours of Attendance for the several Offices of the Customs, in the Out Ports, would be advantageous for the Public Service.”

The Commissioners of the Customs beg Leave to state, that although they continue of Opinion, that some Alteration in the Hours of Attendance for the several Officers of the Customs in the Port of London, and in the Out Ports, would be advantageous for the Public Service; yet, as the Subject requires much Investigation, and a Communication with the Merchants of London, and also with those of the Out Ports, amongst whom, on a former Consideration of the Subject a great Difference of Opinion appeared to prevail, the Commissioners of the Customs are not at present prepared to submit to the Honourable Committee any decided Opinion as to what the Alterations should be.

Board of Customs,
7th July 1797.

SUPPLEMENT (E.)

REPORT of JOHN CAMPBELL, Receiver General of the Customs and Salt Duties in Scotland.

IN Obedience to the Order of the Select Committee of the Honourable House of Commons on Finance, &c. dated 3d July 1797, I beg Leave to report, That when I was appointed Receiver General of the Customs and Salt Duties in Scotland, in the Year 1790, it was explained to me, that I was to hold the Salary and Emoluments of the Office for the joint Account of myself

myself and Mr. Edmonston, Son to Sir Archibald Edmonston, during Sir Archibald's Life, subject to the following Annual Deductions, which, by some Arrangement unknown to me, had taken place :

To James Stewart	-	-	-	-	£.200
To James Ferrier, as Attorney for Colonel Adam	-	-	-	-	} 300
Livingston and others	-	-	-	-	
To the late Lord Elphinstone	-	-	-	-	200
					<hr/>
					£.700
					<hr/>

Those have since been diminished by the Deaths of Lord Elphinstone and Colonel Livingston ; and now are,

To James Stewart	-	-	-	-	£.200
To James Ferrier, as Attorney for Mrs. Campbell of Carrick, and Mr. Campbell of Pecton	-	-	-	-	} 160
					<hr/>
					£.360
					<hr/>

These Sums I Annually pay out of the Salary and Emoluments of the Office ; and One Half of the Remainder I account for to Sir Archibald Edmonston, he having by Agreement come in place of his Son in the Year 1795 ; and the Persons from whom I received the above Explanations were, to the best of my Recollection, my Brother the then Lord Advocate of Scotland, who had been instrumental in procuring me the Office, and Mr. Ferrier.

I have further to report, in Obedience to the above Order, that the Security I gave to the Public was for £.25,000 in the Court of Exchequer in Scotland ; and that the Persons bound for me are, the then Lord Advocate, now Lord President of the Court of Session, Alexander Houstoun, Esq. of Edinburgh, and Alexander M'Lean, Esq. of Ardgour.

Custom House, Edinburgh,
7th July, 1797.

John Campbell.

SUPPLEMENT. Report IV.

An ACCOUNT of the EMOLUMENTS received by each Officer of the CUSTOMS, in the Port of London, from Pensions or Places, or other Employments under Government: arranged according to the Order in which the said Officers are classed in the Return made of the "Emoluments of Officers of the Customs, for the Year 1784," to the Commissioners of Public Accounts.

CLASS.	NAMES.	Employments in the Customs.	P E N S I O N S.		EMPLOYMENTS in other DEPARTMENTS.	
			Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Department.	Gross Annual Emolument.
The BOARD and its Attendants.	Thomas Boone		—	—	<p>Holds the Appointment of Deputy Paymaster of all Canada:—Was first appointed for Montreal by Mr. Rigby, and afterwards by Mr. Burke for all Canada. By a Treaty Warrant, issued in pursuance of the King's Sign Manual, he is allowed, so long as he shall continue in the said Employment, £. 1. 10s. per Diem, amounting per Annum to —</p>	£. s. d. 547 10 0
		COMMISSIONERS.			<p>By the Net Income, amounting to the Sum of £. 345. 8s. Mr. Boone has never been benefited One Shilling, having held the Office from his Appointment, as he now holds it, for the Use and Advantage of a near Relation of the late Mr. Rigby.</p>	
	Welbore Ellis Agar		—	—	<p>Holds the Appointment of Deputy Commissary General of Musters, for which he is allowed £. 1. 3s. per Diem, amounting per Annum to —</p>	419 15 0

SUPPLEMENT. Report IV.

CLASS.	NAMES.	Employments in the Customs.	P E N S I O N S.		EMPLOYMENTS in other DEPARTMENTS.	
			Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Department.	Gross Annual Emolument.
I.—Continued.	John Bates	—	{ Receives no Emolument from any Pension, Place, or Employment under Government, other than what he derives from his Situation as a Commissioner of the Customs; but Mrs. Bates holds a Pension, vested in Trustees for her Use, the Annual Amount of which is	£. s. d. 500 0 0		
	Sir Alex. Munro, Knt	—	—	—	Nil	
	Richard Frewin	—	—	—	Nil	
	William Stiles	—	—	—	Nil	
	William Roe	—	—	—	Nil	
	Francis Fownes Luttrell	—	—	—	{ Holds the Appointment of One of His Majesty's Commissioners for Appeals, and for regulating the Duties of Excise within the Limits of the Chief Office in London; the Emoluments whereof are, per Annum	
	John Buller	—	—	—	{ Receives Pay as a Sub-Lieutenant of Life Guards:—He purchased the Commission; has His Majesty's Leave to sell again, but has not yet been able to get a Purchaser,	
						£. s. d. 200 0 0
						145 0 0

SUPPLEMENT Report IV.

CLASS.	NAMES.	Employments in the Customs.	Of what Kind, or for what Services.	P E N S I O N S.	EMPLOYMENTS in other DEPARTMENTS.
				Gross Annual Amount.	Gross Annual Amount.
1.—Continued.	George Delavand	Plantation Clerk in the Secretary's Office.			Is appointed by the Commissioners, for receiving the Six Penny Dues for Greenwich Hospital, to check the Collection of those Dues in the Plantations, for which he is allowed 10 per Cent. on the Net Remittance. This Allowance in the last Year amounted to
	Bryan Broughton	Register of Seizures.	{ A Pension, the Particulars of which are not stated in the Return }	£. s. d. 100 0 0	A Clerk in the Treasury Agent for the Island of Grenada
—II.— Other Officers attending the Board, without being confined to any particular Port	John Lillingston Pownall	Accountant of Petty Receipts.			Holds the Office of Provost Marshal General of His Majesty's Leeward and Caribbee Islands. It is now let to his Deputy for Seven Years, who pays for the same £.500 Net per Annum, and takes all the Emoluments for his own Use. Mr. Pownall derives no Profit from this Employment: he holds it in Trust for another
	John Baffin	Chief Clerk to the Accountant of Petty Receipts.			His Majesty's Clerk of the Copper Coinage in the Mint, within the Tower of London. He is allowed Twenty Shillings per Ton for Copper Monies coined
					per Ton.

—II.—
Other Officers attending the Board, without being confined to any particular Port

SUPPLEMENT Report IV.

CLASS.		NAMES.		EMPLOYMENTS in the Customs.	P E N S I O N S.		EMPLOYMENTS in other DEPARTMENTS.	
					Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Departments.	Gross Annual Amount.
II.—Continued.		Hugh Valence Jones		Controller General	Has a Pension as a Compensation for an Employment he held of one of the Commissioners of Revenue in Ireland.	£. 1,070	One of the Solicitors of the Treasury	£. s. d. 200 0 0
Francis Blackstone		One of the Examiners of Out Port Quarter Books.					Distributor of Stamps Inspector of Pamphlets Surveyor of Stage Carriages All under the Commissioners for the Stamp Duties	50 0 0 20 0 0 70 0 0
Arthur Mills Raymond		Examiner of the Sufficiency of Officers Securities.					A Clerk to the Secretary of the Admiralty	110 0 0
Thomas Chetham		One of the General Surveyors.					Clerk of the Checque, under the Lord Chamberlain, to the Messengers in Ordinary attending His Majesty And in lieu of a Chamber	99 15 0 35 0 0
John Dalley		Assistant to the Register General of Shipping.					Officer appointed by the Lords of the Admiralty for sending Daily Lists of Ships that report Inwards, in the Port of London, to the Commissioners for collecting the Six Penny Dues for Greenwich Hospital.	50 0 0

SUPPLEMENT. Report IV.

CLASS.	NAMES.	Employments in the Customs.	P E N S I O N S. Of what Kind, or for what Services.	Gross Annual Amount.	EMPLOYMENTS in other DEPARTMENTS. Employments, and in what Departments.	Gross Annual Amount.
<p>—III.— Officers employed above Stairs in the Foreign Bu- siness Inwards and Outwards.</p>	<p>Charles May</p>	<p>Deputy Outwards to the Surveyors of Subsidies and Petty Customs for London.</p>	<p>— — — — —</p>	<p>— — — — —</p>	<p>{ A Commissioner for the Lottery. He receives on the finishing each Lottery }</p>	<p>150 0 0</p>
	<p>Charles Earl of Liverpool</p>	<p>{ Collector Inwards. }</p>	<p>— — — — —</p>	<p>— — — — —</p>	<p>{ His Lordship states, that he holds no other Place, Pension, or Employment under the Government of this Kingdom, except that of Chancellor of the Duchy and County Palatine of Lancaster, which he holds during His Majesty's Pleasure; and as the Emoluments are not paid out of any Branch or Part of the Public Revenues of the Duchy and County Palatine of Lancaster, which are the private Property of the King as Duke of Lancaster, it is presumed that it is not the Intention of the Select Committee of the House of Commons for Finance to call for an Account of the Emoluments of any Office charged solely on the said Revenue of the Duchy and County Palatine of Lancaster. }</p>	

SUPPLEMENT Report IV.

CLASS.	NAMES	Employments in the Customs.	P E N S I O N S.		EMPLOYMENTS in other DEPARTMENTS.	
			Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Departments.	Gross Annual Amount.
— IV. — Officers at the Water-side for Foreign Busi- ness Inwards.	James Meller	{ Acting Collec- tor Outwards.	—	—	{ A Gentleman Usher, Quarter Waiter under the Lord Chamberlain, Salary Board Wages, Three Months, at £. 10 each Month A small Fee of Honour on Crea- tion of Titles, the Amount un- certain; but it has produced on an Average of the last Three Years of Peace, and the first Three Years of the present War, about	£. 5. d. 80 0 0 30 0 0 10 0
			—	—	{ Receives as Clerk to the Control- ler of the Salt Duties, for at- tending at the Custom House, per Annum	10 0 0
			{ A Pension granted in March 1761	£. s. d. 200 0 0	{ Writer of the London Gazette, the Emoluments of which Office are paid out of the Profits of the Paper	30 0 0 Whether Gross, or Net, not stated.
			{ Also a Pension granted 5th July 1789, when reduced by ill Health to the Necessity of retiring from the Situation he then held in the Foreign Department of the Se- cretary of States's Office.	1,200 0	{ One of the principal Clerks of the Signet, the Emoluments (which arise from Fees) were, on an Average of the last Three Years.	219 0 0 (Patent for Life.)

SUPPLEMENT. Report IV.

CLASS.	NAMES.	Employments in the Customs.	P E N S I O N S.		EMPLOYMENTS in other DEPARTMENTS.	
			Of what Kind, &c. for what Services.	Gross Annual Amount.	Employments, and in what Department.	Gross Annual Amount.
IV.—Continued.	Charles Bellingham	Patent King's Waiter.	— — — — —	—	{ One of the Surveyors of the Duties on Houses in the City of London, the Emoluments of which are, per Annum, about — — }	£. s. d. 80 0 0 or 90 0 0
	William Handby	Landing Waiter.	— — — — —	—	{ Lieutenant and Adjutant in the Royal Lancashire Volunteers — }	Not stated.
	Thomas Ramcar	Landing Waiter.	{ Is on the Half Pay List in the Army, but does not receive the Allowance — — — }	—		
	Samuel Ward	Preferable Weigher.	{ An Out Pension at Chelsea Hospital, having lost his Right Arm in America — — }	7 4		
	J. Parlan McFarlane	Extra Weigher.	{ A Pension on the Irish Establishment, having served Twenty-six Years in a Military Capacity in America — — }	6 10 0		
	Thomas Roberts	Preferable Weigher.	{ An Out Pension at Chelsea Hospital, for Thirty Years Service, and having been wounded in the German War — — }	7 4 0		
	Isaac Pugh	Preferable Weigher, and Noon Tender,	— — — — —	—	{ Has the Care of a Storehouse in the Office of Ordnance: The Service executed by his Wife — — }	25 0 0

SUPPLEMENT. Report IV.

CLASS.	NAMES.	Employments in the Customs.	P E N S I O N S.		EMPLOYMENTS in other DEPARTMENTS.	
			Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Department.	Gross Annual Amount.
CLASS V. Officers at the Waterfide for the Foreign Business Outwards.	John Drouly	Chief Patent Searcher.	—	—	{ Appears to have misunderstood the Order. He states only that the Whole of his Emoluments, as Chief Patent Searcher, are divided between the younger Branches of a noble Family; but he does not say whether he holds any Pensions or Places in other Departments.	
	Henry Shelly	One of the Under Patent Searchers.	—	—	{ Auditor of the Counties of Derby, Nottingham, Lincoln, and Chelster, in the Court of Exchequer, the Net Emoluments of which are, per Annum — —	Between 500 and 600 Net.
	Francis North	One of the Under Patent Searchers.	—	—	{ Lieutenant Governor of Dover Castle — —	About 280 Net.
	Nathaniel Webb	One of the Patent Searchers at Gravesend.	—	—	{ Major of the First Fencible Cavalry — —	Not stated.
—VI.— Officers employed in the King's Warehouse.	Joseph Chapman	Preferable Weigher employed in the Warehouse.	An Out Pension at Chelsea Hospital. —	£. s. d. 7 4 0		

SUPPLEMENT. Report IV.

CLASS.	NAMES.	Employments in the Customs.	P E N S I O N S.		EMPLOYMENTS in other DEPARTMENTS.	
			Of what Kind, or for what Services.	Gross Annual Amount.	Employments and in what Departments.	Gross Annual Amount.
—VII.— Officers employed in the Coal Business.	—	—	— Nil —	—	— Nil —	—
—VIII.— Officers employed in the Coal Business.	John Garbrand Hassard	Deputy in the Coast Department under the Controller Inwards and Outwards.	Compensation for an Office he held as Clerk to the Avenar and Clerk Marshal, which Office has been abolished	£. s. d. 70 0 0	{ Gentleman Usher, Quarter Waiter under the Lord Chamberlain, Salary — Three Months, at £ 10 each Month — } A small Fee of Honour on Creation of Titles, the Amount uncertain, but has produced, on an Average of the Three last Years, and the first Three Years of the present War, about — }	7. s. d. 80 0 0 30 0 0 10 0 0 20 0 0
—IX.— Officers employed in the East India Warehouses, &c.	Edward Whitehouse. Thomas Leech	Surveyor of the Coast Waiters. { Warehouse Keeper for Passengers Baggage, and clearing Stores. }	Compensation for an Office he held as Gentleman Sewer, which Office has been abolished — —	27 0 0	Organ Blower at the Chapel Royal	—

SUPPLEMENT. Report IV.

C L A S S.	N A M E S.	Employments in the Customs.	P E N S I O N S.		EMPLOYMENTS in other DEPARTMENTS.	
			Of what Kind, or for what Services.	Gros Annual Amount.	Employments, and in what Departments.	Gros Annual Amount.
IX.— <i>Continued.</i>						
—X.— Officers employed in the Tobacco Business.	George Findley	Locker at the Private Trade Drug Warehouse.	An Out Pensioner at Chelsea Hospital — — —	13 0 0		
	—	—	— Nil —	—	— Nil. —	
—XI.— Officers for the Land Guard.	—	—	— Nil —	—	— Nil. —	
—XII.— Officers in the Water Guard.	—	—	Nil as far as Returns have been made.	—	Nil as far as Returns have been made.	73 0 0
—XIII.— Officers for the 4½ per Cent. Business.	Edmund Armstrong	Husband of the 4½ per Cent. Duty from the Plantations.	— — — — —	—	One of the Grooms of the Privy Chamber under the Lord Chamberlain, Salary — — — Board Wages, Three Months, at £ 10 each Month — — — Fees of Honour on Creation of Titles, and other small Fees. The precise Amount unknown; but it is stated that they do not exceed —	30 0 0 55 0 0

SUPPLEMENT. Report IV.

An Account of the Emoluments received by each Officer of the Customs in the Out Ports from Pensions or Places, or other Employments under Government.

PENSIONS.			EMPLOYMENTS in other DEPARTMENTS.			
PORTS.	NAMES.	Employments in the Customs.	Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Departments.	Gross Annual Amount.
Faversham	Robert Mein	Acting Controller	—	—	Lieutenant in a Volunteer Corps for the Cinque Ports	£. s. d. not stated
Rye	{ Willm. Thos. Coleman Thomas Evis Charles Smith Morrimer }	Landing Waiter Acting Customer at Hastings Acting Customer at Eastbourne	— — —	— — —	Collector of Salt Duties Collector of Salt Duties at Hastings Collector of Salt Duties and Assistant Searcher at Eastbourne	5 0 0 20 0 0 5 0 0
Shoreham	Peter Simon Rice Jones	Deputy Customer at Brighton Tidewaiter	— —	— —	Officer for the Salt Duties Postmaster at Shoreham	10 0 0 18 0 0
Portsmouth	Elias Bruce Arnaud	Collector	—	—	{ Receiver of Sixpenny Dues for Greenwich Hospital Collector of the Salt Duties, receives 3d per Pound on the Amount of the Duties, but not to exceed	27 11 4½ 20 0 0
	Thomas Darncrum	Surveyor	—	—	{ Surveyor for the Salt Duties, receives the same Poundage as the Collector takes, and subject to a similar Limitation	20 0 0

SUPPLEMENT. Report IV.

PORTS.	NAMES.	Employments in the Customs.	PENSIONS.			EMPLOYMENTS in other DEPARTMENTS.		
			Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Department.	Gross Annual Amount.		
Southampton	William Trattle	{ Acting Customser at Ly- mington }	---	---	Collector of the Salt Duties	£. s. d. 96 5 0		
Cowes	William Arnold	Collector	---	---	{ Deputy Postmaster for the Isle of Wight—he is allowed for Salary, Hire of Packets, Conveyance of Letters to different Parts of the Island, and Assistants }	205 12 0		
	John Grimes	Riding Surveyor	---	---	{ Surveyor of House and Window Duties in the Department of the Tax Office }	87 0 0		
Dartmouth	Nicholas Brooking Robert Browne	Collector Landing Surveyor	---	---	Collector of the Salt Duties Surveyor of the Salt Duties	20 0 0 20 0 0		
Looe	John Whitter	Collector	---	---	{ A Commissioner for the Lottery. He receives on the finishing each Lottery }	150 0 0		
Bideford	Thomas Grant	Collector	---	---	{ Captain in the North Devon Volun- teers }	52 0 0		
Ilfracombe	Robert Hulland	Deputy Searcher	---	---	Surveyor for the Salt Duties	10 0 0		
Bristol	{ Earl of Carhampton Patrick Brydone }	Patent Customser Patent Controller	Inwards		The Collector and Controller state, that these Offices “ may derive some Emo- lument from Situations exclusive of those they hold in the Customs.—That they “ are not competent to describe the Nature or Tenure thereof, nor can they get “ Information, as the former resides in Ireland, and the latter in North Britain.”			

SUPPLEMENT. Report IV.

PENSIONS.			EMPLOYMENTS in other DEPARTMENTS.			
PORTS.	NAMES.	Employments in the Customs.	Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Department.	Gross Annual Amount.
Swansey	Walter Tucker	Searcher	—	—	Salt Officer	£ 5 0 0
Cardigan	Ebenezer Owen	Chief Boatman	—	—	Ditto	10 0 0
	Lewis Gibby	Boatman	—	—	Ditto	7 10 0
	Evan Rees	Ditto	—	—	Ditto	7 10 0
	John Harries	Ditto	—	—	Ditto	7 10 0
	Thomas Morfe	Ditto	—	—	Ditto	7 10 0
Ipswich	William Barnard Clark	Patent Searcher	A Compensation in lieu of some Office in the King's Household	unknown.	Ditto	7 10 0
	Abraham Hardy	Acting Controller	—	—	{ Clerk to the Commissioners for Land Tax	38 8 4
Witch	Richard Cater	Surveyor and Landingwaiter	—	—	Postmaster for the Town	61 0 0
Hull	Richard Achlom Harrison	Collector	Receives a Pension in lieu of an Office he held as Collector of the Customs at Boston in New England, the Amount whereof was settled by Commissioners appointed by Parliament, out of which the Produce of his Employment as Collector of the Customs for Hull is deducted—	£.480		
	Thomas Healy	Coastwaiter at Gainsborough	—	—	Postmaster at Gainsborough	51 0 0
	Charles William Michel	Patent Searcher	—	—	Captain in the Dorset Militia	not stated.

SUPPLEMENT. Report IV.

PENSIONS.				EMPLOYMENTS in other DEPARTMENTS.		
PORTS.	NAMES.	Employments in the Customs.	Of what Kind, or for what Services.	Gross Annual Amount	Employments, and in what Department.	Gross Annual Amount.
Scarborough	Benjamin Fowler	—	—	—	Salt Officer —	£. s. d. 5 13 0
	William William-son	—	—	—	Receiver for Greenwich Hospital	3 2 1½
Whitby	William Munck- man	—	—	—	{ Assistant Searcher for the Salt Du- ties — — — }	25 0 0
Stockton	Luke Elstob	—	—	—	Receiver for Greenwich Hospital	5 11 8
Newcastle	Robert Williams	—	—	—	{ Is supposed to hold a Commission in the Militia, or in some Vo- lunteer Corps — — }	unknown.
	George Ramus	—	—	—	An Office in the Treasury	unknown.
Sunderland	Thomas Scarth	—	—	—	{ Paymaster to the Durham Militia Agent to the Princes of Wales's Light Dragoons — — }	70 0 0
	Charles Simpson	—	—	—	{ Receiver of the Duties on Fish imported from Scotland Receiver for Greenwich Hospital }	250 0 0 5 0 0 63 0 0

SUPPLEMENT. Report IV.

PORTS.	NAMES.	Employments in the Customs.	PENSIONS.		EMPLOYMENTS in other DEPARTMENTS.	
			Of what Kind, or for what Services.	Gross Annual Amount.	Employments, and in what Departments.	Gross Annual Amount.
Lancaster	Thomas Clarkson	Acting Controller	—	—	{ Receiver for Greenwich Hospital	£. s. d. 9 5 4
	Joseph Parker	{ Acting Customer at Ul- verston — }	—	—	{ Receiver of Mediterranean Passes	4 2 0
	Laurence Whinray	Tidewater at Storth	—	—	{ Receiver for Greenwich Hospital	2 3 8
Liverpool	John Manesty	Controlling Searcher	—	—	{ Collector of the Salt Duties at Milnthorpe — }	10 0 0
	Thomas Woollam	Collector	—	—	{ Collector of the Salt Duties at Greenwich Hospital	5 0 0
Chester	Edward Williams	{ Acting Customer at Park- gate — }	—	—	Receiver for Greenwich Hospital	193 3 5
	Henry Peers	Riding Surveyor at Flint	—	—	Collector of the Salt Duties	10 0 0
			—	—	Ditto at Park-gate	25 0 0
			—	—	Ditto at Flint	5 0 0

Board of Customs,
18th July, 1797.

EXAMINATION of THOMAS IRVING, Esquire, Inspector General of the Imports and Exports of Great Britain; taken the 7th Day of July, 1797.

Q. WHAT appears to you to be the most expedient Mode of providing for the Fees of the Out-door Officers of the Customs, supposing it was thought proper to suppress those Fees?

A. The Provision for these Fees might be obtained by laying a small Duty on a few of the principal Articles of Imports, to be apportioned as the Trade of each Country is to the Amount of the whole Trade of Great Britain.

Q. We will suppose the Sum wanted amounts to £.50,000, and that the Trade of the Baltic was equal to a Tenth of the Whole of our Trade, in that Case we should Tax the Products of the Baltic—say Hemp, Iron, Timber, &c. to the Amount of £.5,000.

A. It might be proper to divide the Countries, the Products of which were much the same, into Classes, for Example, the Countries on the Baltic, Germany, and Holland.—All the other Countries in the South of Europe, including France, Africa, the East Indies, the British Northern Colonies, and the States of America, the West Indies, and finally, Ireland; Linens would constitute a principal Article in the Trade of Germany and Holland. Wines, Fruit, Brandy, &c. in the South of Europe.—Gums, &c. from Africa.—Tobacco, Rice, Oil, &c. from the British Continental Colonies and the American States.—Sugar, Coffee, Cocoa, Rum, &c. from the West Indies.—Calicoes, Muslins, and Drugs, from India.—Linens and Provisions from Ireland.

Mr. IRVING's Evidence in Answer to Questions proposed by the Committee upon the Laws of the Customs, &c.

No. 1.

Q. AS you appear to be the Officer who prepares and lays before Parliament the Annual Accounts of the Customs, distinguishing certain Articles, the Committee desire you will inform them what Number of Articles are comprehended under that Item of your Account, which is intitled "Sundry small Articles, the Duties on which have not amounted to £. 1,000 each."

A. Under the Head of "Sundry small Articles," are comprehended all those Articles which are not specially distinguished in the Account Annually laid before Parliament.—It appears by the Book of Rates, that the Number of Articles in the Customs, subject to a rated Duty, amounts to about 900, to which may be added about

about 300 more, the Duties of which are paid ad Valorem, in all about 1,200.—The Number of Articles distinguished in the Account, being communibus Annis about 160, therefore about 1,040 are comprehended in the Item of "Sundry small Articles," and they may be estimated to produce from £.85,000 to £.110,000 Net Revenue per Annum.

No. 2.

Q. Are the Laws and Regulations respecting the Customs greatly increased, and the Commercial System rendered thereby much more complex, owing to so great a Number of Articles being subjected to these Duties, which produce so small a Revenue?

A. The Number of Articles subject to a Duty, has certainly tended greatly to increase the Statute Laws of the Customs, which are now swelled out to upwards of Six large Folio Volumes. The only Part of these Laws that are in any Degree connected with my official Situation, or to which I have paid particular Attention, are those which apply to the great System of Commercial Policy and Jurisprudence, by which the Trade and Navigation of this Country has been regulated for upwards of a Century past.

The great Number of Acts imposing Duties from Time to Time, and the vast Detail of Regulation which they contain, in order to secure the Collection of these Duties, have much swelled the Custom Laws, and of Course rendered them perplexing to the Merchant, and even in some Instances to the Officers whose Duty it is to carry them into Execution. To almost every Article subject to a Duty, some special Regulation attaches, and a Breach of that Regulation, which is often committed through Ignorance or Inadvertency, subjects the Merchant to Penalties, embarrassing to Trade, and discouraging to Foreigners who enter our Ports.

No. 3.

Q. Would not a Repeal of the Duties on many of these Articles which produce so trifling a Revenue, tend to diminish very considerably the general Expences of Management, and also tend to improve our Trade and Navigation by simplifying our Commercial Regulation?

A. Having no official Knowledge of the executive Part of the Customs, I am not competent to offer an Opinion, how far the Expences of Collection would be diminished by a Repeal of the Duties on the small Articles. If Revenue alone were the Object of these Duties, the Repeal of them might be a fit Matter for Consideration, but in many Instances they appear to have been intended principally as Regulations of Trade, and for the Protection of our Manufactures.

The

The less complicated the Laws and the Regulations are, and the more simple the System is, the greater Confidence and Security the Merchant will have in the Prosecution of his Business. And I am decidedly of Opinion, that the Trade of this great commercial Country, though the Exports have been more than doubled within these last Twelve or Thirteen Years, might be still greatly extended by a Consolidation and Simplification of the Laws, as far as that Plan shall be found practicable, or by a simple, distinct, and clear Exposition of them, because such a Measure, independent of the Benefits that must accrue therefrom to our own Merchants, and to the Officers of the Revenue, would create a Confidence in Foreigners, and invite them to our Ports.

It happens to fall within my Knowledge, that this Object has for some Years past occupied the Attention of the Executive Government, and that a Plan for that Purpose is in considerable Forwardness, but which cannot, in my humble Opinion, be executed with Effect, until the Return of Peace, when in all Probability a new Consolidation of the Duties will be judged expedient. There are, besides, other Difficulties at this Time in the Way of this great and useful Measure, exclusive of the additional Duties which have been or may be imposed. The present War has convulsed and deranged the commercial as well as the political State of almost all the great Countries of Europe, and in consequence, we are under the Necessity of carrying on no inconsiderable Part of our Trade at this Time under temporary Acts of Parliament, or Orders of Council. When Peace shall be restored, many new commercial Arrangements must necessarily be made in our Trade, not only with those Countries with which we are now actually at War, but also with others, whose Situation will in all Likelihood be materially affected by the Changes of Circumstances that may take place under a general Arrangement of Peace.

Mr. IRVING's Evidence in Answer to Questions proposed by the Committee respecting the Establishment of Free Ports in Great Britain, &c.

1st.—Q. Have you at any Time turned your Attention to the Establishment of Free Ports in this Kingdom?

A. I have frequently had Plans for the Establishment of Free Ports, referred to me in my public Capacity for my Report thereon, and particularly a Plan proposed in the Year 1795, by the Lords of the Committee of Council, to the Commissioners of His Majesty's Customs, for establishing certain Ports in this Country, as Places of Depot, in consequence of the French taking Possession of the

the

the United Provinces, which brought the Subject of Free Ports fully under my Consideration.

2d.—*Q.* Do you know upon what Principles the Free Port of Ostend is established; and have you any Knowledge of the Commercial Jurisprudence of Holland?

A. Having Occasion a few Years ago to be in the Austrian Netherlands, I availed myself of that Opportunity to obtain Information as to the Regulations established in the Free Port of Ostend; and in a Tour through Holland, I endeavoured to make myself as much Master of the Commercial Jurisprudence of the Dutch, and also of their Principles of Taxation, as Circumstances would admit of, and I believe I have a tolerable correct Knowledge of the Subject.

The Free Ports established in the British West India Islands fall immediately within the Line of my Official Situation, and the Dutch, Danish, and Spanish Free Ports in that Part of the World, appear to have been all established on similar Principles.

3d.—*Q.* How far would the Establishment of Free Ports, or Places of Depot in this Kingdom, under certain Limitations and Restrictions, be likely to increase the Trade and Revenue of the Country?

A. The Term of Free Ports is an undefined Phrase, but I will assume, that it applies to a System of Regulations tending to render this Country a general Depot for Foreign Merchandize, without the Advance of any Duties, except on those Articles which shall enter the Market of Home Consumption.

This Question involves in it Objects of great National Importance, and is connected with a Variety of very weighty Considerations; however, I will submit my Sentiments upon it to the best of my Judgment.

In offering an Opinion on this Subject, it will be necessary, not only to look into the System of Commercial Jurisprudence established by our Ancestors, and by which our Trade and Navigation have been regulated ever since, but also to take a general View of the peculiar Situation in which this Country stands, with respect to her Manufactures and her Revenues; for these Objects being constituent Parts of One great System, cannot well be considered apart.

The fundamental Principles of our Commercial Jurisprudence will be found chiefly in the Acts of the 12th, the 13th and 14th, the 22d and 23d, and the 25th of Charles II. and in the 7th and 8th of William III. which latter Act has been greatly extended and improved by the Act of the 26th of His Majesty.

The prominent Features of this Code are, First, the securing to our own Shipping, as far as Circumstances would safely admit, the Carrying Trade, as the great Source of our Naval Strength. Secondly, the confining our Trade, as much as possible, without exciting Jealousy in our Neighbours, to the Capital of our own Merchants, by excluding Foreigners, who are not Subjects of the Countries of which the Articles are the Growth, Produce, or Manufacture, from becoming the intermediate Negotiators. And Thirdly, the encouragement of our own Manufactures, by checking, through the Means of absolute Prohibitions or high Duties, the Introduction into the Home Market of such Articles of Foreign Manufactures as might rival our own, especially those in a progressive State of Improvement.

Commerce early became an Object of great Importance in this Kingdom, and as Merchants in all Countries possess a large Proportion of the circulating Medium, it was natural for the Government to look to Imposts on Trade as a Source of Revenue. Thus a System of Taxation was established at a Period almost coeval with the Commencement of our Trade, and has been progressively extended ever since, which, though perhaps in many Respects exceptionable in Principle, yet, from the Extent of the Object, cannot now be relinquished; about £.9,000,000 of the Gross, or £.7,000,000 of the Net Revenue of Great Britain, are drawn from Duties on Imports and Exports.

I will not presume to offer an Opinion as to the Effect which any other System might have produced, but I feel it perfectly within the Province of my official Situation, as Inspector General of the Commerce of the Empire, to remark, that under the Operation of these great fundamental Laws (commonly called Navigation Acts) our Trade, our Navigation, our Revenues, and our Manufactures have flourished beyond the Example of all other Nations.—Any essential Change or Innovation, endangering the Security of these great Objects, might be pregnant with Consequences beyond the Eye of human Wisdom to foresee.

For the preceding, and many other Reasons which might be offered, it has always appeared to me that the System of Free Ports could not, with any Degree of Safety, be introduced into this Country.

4th.—Q. Would the System of warehousing Goods in general, imported upon a Principle similar to that of Tobacco, be productive of any essential Benefit to the Trade and Revenues of the Country?

A. I think the System of warehousing, to a certain Extent, would greatly relieve our Trade from the heavy Burthen it at present labours under by an Advance of the Duties immediately on Importation, because such Advance draws from the active Capital of Trade a very large Sum of Money, together with the Credit attached thereto, for which, in my Opinion, the Country receives no adequate Compensation by the Profit or Advantage that the Public derive either from the temporary Loan of that Part of the Duties repaid on Exportation, or from an Advance of the Duties on other Articles, at an earlier Period than the Safety of the Revenue requires.

The Revenue might also in my Judgment be much benefited by such a System. It is a Matter of no Moment to the Merchant, whether his Advance is on the Prime Cost of the Article itself, or on the Duties. The Profit he expects will always be in proportion to the Capital he employs, and to the Length of Time he lays out of his Money.—Thus by the Duties being paid (I will assume) Nine Months in general earlier than the Security of the Revenue requires, and by the Articles passing through the Hands of different Dealers, each of whom are entitled to a Profit on the Stock or Capital they invest, the Price is greatly enhanced to the Consumer, whilst the Public Revenue derives no Benefit therefrom, but is, in Truth, considerably endangered, because the Competition of the illicit Trader will be encouraged in proportion to the Increase of Price to the legal Importer or Dealer.

It would be impolitic, in as much as it is unnecessary, and increase the Expence, to extend the Warehouse System to above Ten or Twelve great Articles, which produce at present a Gross Revenue of about £. 4,200,000.

The Principle of warehousing is already correctly applied to Tobacco; and there are several other great Articles that stand nearly on a similar Footing, and which would require no material Change of Regulation, such as East India Goods in general, but particularly those subject to an *ad Valorem* Duty, British Plantation Spirits, as far as respects the Excise Import Duty, also Cocoa, Coffee, Cambricks, &c.

About 900,000 arise from Duties on Exportation, Coals Coastways, &c. and it would not be for the Interest of either the Crown or the Merchant to deposit in Public Warehouses the remaining Goods subject to Duty, consisting of a Variety of small Articles, and producing a Revenue of about £ 1,000,000.

A Chasm, or temporary Suspension of the Payment of the Duties would be created by this System, for which the Aid of Parlia-

ment would be necessary to make an adequate Provision. But as the Measure would be carried into Effect by Degrees, as Warehouses could be built or provided, the Sum required would not be very considerable.

In all those Cases where a Part of the Duties are retained on Exportation, the Amount of such Duty would be levied immediately on the Goods being landed or warehoused.

F I F T H

F I F T H R E P O R T.

BOARD OF EXCISE.

(Ordered to be printed 19th July 1797.)

YOUR COMMITTEE,

1. **I**N considering the Excise Board simply as an Office of Collection, and independently of its Establishment, Your Committee, beginning with the Board of Excise in England, have referred to the Report of the Commissioners of Accounts, and observe that at their Date “ each Collector of Excise went his Rounds Eight Times in a Year ; that he remitted the Whole of his net Collection in every Round to the Excise Office, chiefly by Bills at Twenty-one Days after Date, in the Counties near London, at Thirty Days in the more remote Counties, and at Fifty or Sixty in the most distant, and none at a longer Date ; that he is constantly remitting during his Round, and within a Week after it is finished, sends up by a Balance Bill all that remains of the Duties collected by him in that Round.”

In the Second Report, Your Committee find, “ that the Receiver General every Week pays into the Exchequer the net Produce of this Revenue, unless some foreseen Demands in the following Week make a Reservation of any Part of it necessary.”

In the same Report, Your Committee find, that the Commissioners state, “ that the Punctuality and Expedition with which the Duties collected in certain Offices (the Excise being among the Number) pass from the Pocket
“ of

“ of the Subject into the Exchequer, leaves us no Room to
“ suggest any Alteration in the Time or Manner of paying
“ in the same.”

Your Committee beg to Notice an Effect of this Punctuality and Expedition apparent at that Time, namely, that it is stated in an Appendix to the First Report of the Commissioners of Accounts, that on the 29th September 1780, there were no Arrears of Defaulters of the Officers of Excise for Twenty Years preceeding 1777, inclusive, nor to that Date, except for £. 3,600 ; the Collector at Oxford having made his Remittance by a Bill, the Drawer and Acceptor of which became Bankrupts, but which remained in suit against the Parties.

Your Committee having ascertained, by Means of the Commissioners of Accounts, what was the Practice of the Excise at the Date of their Reports (1780-81) have proceeded to examine what is the Practice of the Office at the present Moment, and find from their Return, “ that since the
“ Year 1787, none of the Collectors of the Excise have been
“ permitted to take or send up Bills for the Cash of the Revenue, which have more than Thirty Days to run, and
“ those near London have been confined to Twenty-one
“ Days ; from the Year 1788 also, under a general Order of
“ the Board, they send up Accounts of the Receipts and
“ Payments, and remit their Cash at the End of every Week ;
“ in other respects there is no Difference between the Practice of 1780 and the present Time.”

Your Committee further find, that “ every Monday,
“ after Two o’Clock, the Receiver General makes up his
“ Accounts for the Week ended that Day, and makes his
“ Payments into the Exchequer for the same Week on the
“ Wednesday following, if not an Holiday, if an Holiday on
“ the succeeding Day.”

Your

Your Committee having called for the Account of Defaulters for Twenty Years preceding 1797, have the Satisfaction to state, that this Account, on the 1st of June 1797, did not exceed £.70. 7s. 7½d.

Upon the Excise Board, as an Office of Collection, Your Committee have only to add, that during the Seventeen Years which have elapsed since the Reports of the Commissioners of Accounts, this Department appears to have been conducted with the same Regularity and Vigilance, as then received from the Commissioners their unqualified Commendation.

BOARD OF EXCISE IN SCOTLAND.

2. Your Committee find from a Return from the Commissioners of Excise in Scotland, that this Revenue is collected in Eight slated Rounds or Periods Annually, the several Collectors being required to transmit the net Produce of their Receipts in each Round to the Receiver General or Cashier at Edinburgh, before they set out on a Second Collection. The Amount of Duties charged by Way of Licenses, and all the Duties on Goods and Liquors imported, are made up and returned only once every Quarter, but the net Produce is remitted within Six Weeks after the Termination of each Quarter respectively.

It appears also from the same Return, that the Balances in the Hands of the Cashier at Edinburgh were, during the Year 1796, as follows :

			£.	s.	d.
Lady Day	-	1796	-	96,743	16 4
Midsummer	-	1796	-	84,186	9 8
Michaelmas	-	1796	-	75,148	4 11
Christmas	-	1796	-	106,398	15 4

The Board in Explanation state, that in general more than One Third of this apparent Balance has been actually laid out or advanced on the general Benefit of the Revenue, &c.

the Vouchers for which not being completely made up and checked before the Termination of the Quarter, cannot of Course be properly stated to the Cashier's Credit in the public authenticated Accounts of that Period. They also state, that another considerable Proportion of the said Balances (sometimes to the Amount of £. 20,000) falls to be paid over immediately after the Termination of each Quarter, for the supporting the Civil Establishment of the Country, and other Purposes, under the Authority of the Court of Exchequer in Scotland.

Your Committee do not observe, that the above Return gives any Explanation why nearly a certain Proportion (viz. One Third) of an uncertain Balance should have been in general actually laid out previous to the Settlement of each Quarter for the general Business of the Revenue; but admitting this Fact, and deducting in consequence One Third from the foregoing Balances, and also £. 20,000 stated to be sometimes called for immediately after the Expiration of the Quarter for Civil Purposes, &c. the said Balance will stand as follows:

			£.	s.	d.
Lady Day	-	1796	-	44,495	17 6
Midsummer	-	1796	-	36,124	6 4
Michaelmas	-	1796	-	30,098	16 6
Christmas	-	1796	-	50,932	10 2

The above Balances (as stated by Your Committee) are said in the Return to be divided into no less than Forty different Branches, each making the Subject of a different Account, and are stated to be in general no more than sufficient for answering the various contingent Charges, Drawbacks, and Bounties, which may occur to be claimed out of the several Branches respectively.

Your Committee are not prepared to admit, that this Estimate of contingent Charges is correct, as it will appear that the above Balances (taking them for Argument to be true)

true) vary so materially from each other, namely in the extreme Case upwards of £. 20,000, that the same general Observation cannot apply to each of the several Periods stated.

The Remittances from Edinburgh to London are made Weekly, and by Bills payable* Sixty Days after Date, being, as the Return states, "the shortest that the Course of Exchange can well allow in transacting such considerable Sums." These Weekly Remittances amount on an Average to £. 6,000, but occasionally exceed that Amount when Circumstances admit—The Total of these Remittances for a Year, ending Lady-day 1797, being £. 415,000.

Your Committee, desirous of giving further Information to the House on the Subject of the Balances remaining in the Hands of the Receiver General or Cashier at Edinburgh, have obtained an Account from thence, signed by the Accountant General and Deputy Comptroller, from which they collect the following Facts :

That the said Balance was	5th Jan. 1796	£. 85,431	12	6
	5th Feb. D ^o	- 90,238	15	5
	5th Mar. D ^o	- 87,325	2	7
	5th April D ^o	- 96,743	16	4
	5th May D ^o	- 95,508	18	11
	5th June D ^o	- 93,480	0	0
	5th July D ^o	- 84,186	9	5
	5th Aug. D ^o	- 90,279	3	7
	5th Sept. D ^o	- 91,117	9	4
	5th Oct. D ^o	- 84,117	0	11
	5th Nov. D ^o	- 78,277	14	4
	5th Dec. D ^o	- 108,242	1	5
	5th Jan. 1797	- 106,438	13	4
	5th Feb. D ^o	- 103,284	18	7
	5th Mar. D ^o	- 160,033	19	2
	5th April D ^o	- 98,597	13	4

* See Appendix to the Reports of this Committee on the Tax Office, to Remittances from Scotland.

In a Note to this Paper, it is stated by the Commissioners of the Excise, “ that it may be proper to observe, that more than One Third of the Sums thus appearing as Balances in the Hands of the Receiver General or Cashier at Edinburgh, are always actually paid or advanced by him, by Way of Imprest, for carrying on the general Business of the Revenue, the Maintenance of the Excise Yachts, &c. which come afterwards in Course to be stated to his Credit only, when the Accounts and Vouchers are duly made up.”

Your Committee remark, that this Account, annexed in the Appendix *, states, in the first Instance, a Balance in the Hands of the Receiver of £. 85,431; that it contains, in One Column, the Amount of “ Cash received,” and in the other the Amount, not only of the Remittances, but also of the Payments made each Month; that the first Balance was reduced in its Amount only Twice during the Whole Period, viz. on the 5th of October and 5th of November, 1796, being respectively at those Periods £. 84,117, and £. 78,277; and that, at the Close of the Account, it was £. 98,597, being an Increase of £. 13,166, during the Whole Period.

In Conclusion, Your Committee conceive themselves to be warranted in stating, that in their Judgment there has remained in the Hands of the Receiver General or Cashier of the Excise in Scotland, a larger Balance than was necessary to answer the Demands on it for the Public Service, as during a Period of Fifteen Months the current Receipt has exceeded the Amount of all Remittances and Payments; and therefore, relying on the Authority of the Commissioners of Accounts, and on the Practice lately adopted in England as to Balances in various Departments, both of Receipt and Expenditure, and on its being notorious that the Public have sustained repeated and heavy Losses from the contrary Practice,

* See Appendix (B. 2) Folio Edit.

Practice, they recommend that effectual Measures may be taken for preventing the future Accumulation of these Balances beyond the Amount necessary for carrying on the Public Service.

§ 2. YOUR Committee proceeded to examine the Establishment of the Excise Board, with a View to state particularly what Increase has taken Place since 1782, in the Number or in the Amount of the Salaries and Emoluments belonging thereto, and whether any, and what further Measures can be adopted for diminishing the total Amount of such Salaries and Emoluments, without Detriment to the Public Service.

Your Committee have received from the Board a Return*, containing in Detail an Account of the several Departments belonging to the principal Office, the Port of London, the Country Establishment, and the Out Ports.

The above Return states distinctly the Number of Officers in each Department, their Employment, the gross Amount of their Emoluments, distinguishing what Part thereof arises from Salaries, or fixed Allowances, or of Fees, or other Emoluments; it states also the Deductions therefrom, whether arising from Taxes, or on any other Account; it notices also the Authority by which each Officer is appointed, the Duration of his Interest therein†, with the Increase or Diminution which has taken Place in their Salaries or fixed Allowances since 1782. The above is followed by such Observations, under either of the abovementioned Heads, as arise from the Case of each respective Officer.

The Account of each Department is concluded by an Explanation of the general Duty belonging to it, stating

Z 2

when

* Supplement (A.) † See Append. (C. 1) Folio Ed.

when the Case requires the particular Duty of each Officer, with Observations on the Causes of the Increase or Diminution of the Number of the Salaries or fixed Allowances annexed to it, with an Opinion in each Case as to the Practicability of making a Reduction thereof, without Detriment to the Public Service.

Your Committee have only further to state, that the same Return specifies the Persons who hold any other Employment in Addition to their Situation under the Excise, with the net Amount of the Emolument annexed to such additional Office.

Your Committee have given the above general Description of this very perspicuous and satisfactory Return, to which they very particularly refer the House, as containing most ample and minute Information; and they have inserted the following Abstract of the Whole, prepared by the Commissioners themselves :

ABSTRACT

Number of Officers.	ABSTRACT of the several Establishments of the <i>EXCISE</i> .	Salaries and fixed Allowances.	Total of Emoluments.	Net Emoluments.
		£. s.	£. s. d.	£. s. d.
9	Commissioners - - -	12,250 —	12,250 — 0	9,778 12 —
6	Secretary - - -	1,306 17	1,507 6 0	1,284 — 6
11	Correspondent - - -	1,201 —	1,201 — 0	1,141 3 6
3	Door-keepers and Letter-carrier - - -	200 —	220 11 4	215 11 4
2	Solicitors - - -	500 —	4,871 4 8 $\frac{1}{4}$	4,871 4 8 $\frac{1}{4}$
4	Registrar - - -	630 —	665 7 6	537 2 6
7	Messengers - - -	420 —	422 — 0	411 10 —
7	Commissioners of Appeal - - -	980 —	980 — 0	837 10 —
22	Housekeeper - - -	1,250 —	1,250 — 0	1,204 15 —
72	Accountants - - -	7,870 —	7,942 4 0	7,548 19 —
14	Receiver General - - -	3,050 —	3,078 1 0	2,464 13 6
3	Comptroller of the Cash - - -	850 —	850 — 0	656 15 —
36	Comptroller General - - -	3,290 —	3,290 — 0	2,879 17 6
10	Auditors - - -	1,640 —	1,645 — 0	1,312 10 —
5	Clerk of the Securities - - -	430 —	430 — 0	409 5 —
2	Clerk of the Incidents - - -	140 —	146 19 4	143 9 4
10	Store-keeper - - -	762 —	762 — 0	732 9 6
2	Permit Printing Office - - -	200 —	200 — 0	187 10 —
11	Permit Examiners - - -	720 —	721 1 0	703 1 —
30	General Examiners - - -	2,710 —	2,710 — 0	2,618 10 —
3	Clerk of the Diaries - - -	346 —	346 — 0	323 1 —
2	Warehouse-keepers of seized Goods - - -	120 —	149 11 0	146 11 —
7	Clerk of the Entries - - -	430 —	430 — 0	419 5 —
14	Brewery and Candle Examiners - - -	849 —	849 — 0	827 15 6
PORT OF LONDON.				
6	Collector in the Custom House - - -	565 —	721 1 0	694 8 6
194	Officers of the Waterguard - - -	4,410 —	9,502 — 0	9,470 15 —
67	Officers on the Quays - - -	2,775 —	3,999 — 0	3,937 12 6
2	Warehouse Keeper - - -	150 —	231 — 0	227 5 —
13	Tobacco Warehouse - - -	1,143 —	1,148 19 0	1,113 17 6
64	Tea, Coffee, and Cocoa Nuts - - -	4,318 —	4,318 — 0	4,106 11 —
39	Export Officers - - -	2,145 —	2,894 16 4	2,841 3 10
666	London Surveying Officers - - -	42,210 —	42,475 10 0	41,326 5 —
COUNTRY ESTABLISHMENT.				
56	Collectors - - -	15,470 —	16,160 14 6	15,670 14 6
58	Collector's Clerks - - -	3,385 —	4,304 19 0 $\frac{1}{2}$	4,222 16 6 $\frac{1}{2}$
3,016	Surveying Officers - - -	198,908 —	199,123 17 1 $\frac{1}{4}$	195,311 7 1 $\frac{1}{4}$
OUT PORTS.				
16	Officers on the Quays - - -	1,005 —	1,064 13 0 $\frac{1}{4}$	1,040 10 6 $\frac{1}{4}$
240	Officers of the Waterguard - - -	8,220 —	8,220 — 0	8,184 — —
19	Export Officers - - -	980 —	1,308 9 6	1,283 19 6
4,748	- - - Total - £.	327,828 17	342,390 5 4 $\frac{1}{4}$	331,086 8 4 $\frac{1}{4}$

Since 1782 there has been an Increase of Officers, 253.—Decrease of Ditto, 412. Increase of Salaries £.40,617 7s.—Decrease of Ditto £.2,478 7s.—By which there is an Increase of Expenditure to the Amount of £.38,139; although there has been a Diminution in the Number of Officers to the Number of 159, which is explained by the Committee in their Appendix (C. 2) in this Report.

Your Committee find, that in 1796 the gross Revenue of the Excise in England was	-	-	£. 10,401,658
D ^o 1782	-	-	7,020,145
Being an Increase of	-		<u>£. 3,381,513</u>

The increased Charge of Collection appears, to be £.38,139, or £.1. 2s. 6d. per Cent. on the increased Revenue.

Your Committee also Report, that it appears from an Account laid before them by Mr. Irving, the Inspector General of Exports and Imports, that in 1782, the Charge of collecting the above gross Sum of £ 7,020,145 was at the Rate of £.5. 8s. 10d. per Cent. on that Sum; but that the Charge of Collection in 1796, was only £.4. 3s. 4d. on £.10,401,658, being a Decrease of £.1. 5s. 6d. per Cent. in Comparison with the Rate of Collection in 1782.

Your Committee have annexed a List of the Holidays* kept at the Head Office of the Excise, and the Opinion of the Commissioners of the Excise, as to the Propriety of reducing their Number, which amounts to Fifty-six, exclusive of Sundays.—No Holidays whatever are kept by the Surveying Officers, either in Town or Country; and the Officers within the Port of London follow the Rules observed at the Custom House, and the Warehouse Keepers and Lockers at the Tea and Coffee Warehouses are enjoined to attend on Afternoons and Holidays when it is requisite.

Your Committee find, that no Offices have been granted in Reversion since 1782, within this Department.

It appears to Your Committee, that no Collection of the Laws relative to the Excise is printed and sold for the Public Use; but that there is a Collection from all the Statutes passed previous to 33d Geo. III. printed for the Use of the Office, with a complete Analysis of their Contents. By the Usage of the Excise Office, this Collection has been confined to the Officers; but Your Committee see no Reason for imposing any Restriction or Discouragement upon its unreserved Publication.

July 19th, 1797.

SUPPLEMENT (A.) Report V. EXCISE.—ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances.	Total of Emoluments.	Net Emoluments.	Pensions, Places, or other Emoluments, according to the Declaration of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
COMMISSIONERS. 9.						
{ Geo. Jas Cholmondeley, Esqr. Chairmen,	£. s.	£. s.	£. s. d.			
	1,750 0	1,750 0	1,475 8 0			
Martin Whiff, Esqr.	1,750 0	1,750 0	1,475 8 0			
William Lowndes, Esqr.	1,250 0	1,250 0	975 8 0			
Henry Reveley, Esqr.	1,250 0	1,250 0	975 8 0	Henry Reveley, Esq. is likewise Purveyor and Granitor to His Majesty, under the Master of the Horse	£. s. d.	The Commissioners receive their Stationary from the Stores of the Revenue. The Postage of the Letters, which they receive at, and send from the Office, is also paid by the Revenue. They have each Warrants for a Buck and a Doe, out of His Majesty's Forests Annually, and each receives a Barrel of Red Herrings from the Merchants Adventurers and Fishermen of Great Yarmouth.
The Honble John Olmuis	1,250 0	1,250 0	975 8 0		300 0 0	
Timothy Cafwall, Esqr.	1,250 0	1,250 0	975 8 0	The Hon. Augustus Phipps is the Paymaster of Gibraltar; the income of which is 30s. per Day, amounting in the Year to		
Robert Nicholas, Esqr.	1,250 0	1,250 0	975 8 0		547 10 0	
The Honble Augustus Phipps	1,250 0	1,250 0	975 8 0	William Jackson, Esq. holds the Employment of Joint Distributor of Stamps for the Excise, the Net Emoluments of which, on an Average of the last Three Years, have been		
William Jackson, Esqr.	1,250 0	1,250 0	975 8 0			
TOTAL	£. 12,250 0	12,250 0	9,778 12 0		337 15 7	

SUPPLEMENT. (A.) Continued. EXCISE.—ESTABLISHMENTS.

EMPLOYMENTS.		Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Pensions, Places, or other Employments, according to the Declarations of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
SECRETARY'S OFFICE. 6.							
Secretary,	John Fisher, Esq.	£. s.	£. s. d.	£. s. d.	John Fisher, Esq. Secretary, is also a Joint Distributor of Stamps for the Excise, the Net Emoluments of which are	£. s. d.	The Secretary's Emoluments by Stores, Postage of Letters, &c. are the same as those of each Commissioner.
1st Clerk	Thomas Burton	826 17	826 17 0	603 11 6	- - -	337 15 7	
		250 0	447 14 0	447 14 0			
CORRESPONDENT'S OFFICE. II.							
Correspondent	John Wild	235 0	235 0 0	220 0 0			
1st Assistant	John Fletcher	165 0	165 0 0	153 0 0			
2d	Francis Mafon	140 0	140 0 0	129 10 0			
3d	Tho. Chapman	116 0	116 0 0	107 6 0			
4th	John Partridge	100 0	100 0 0	97 10 0			
5th	John Lyddon	90 0	90 0 0	87 15 0			
1st Clerk	John Bihop	95 0	95 0 0	92 12 6			This is a new Establishment since 1782.
2d	James Willon	80 0	80 0 0	78 0 0			
SOLICITORS. 2.							
Solicitor,	John Vivian, Esq.		3,346 4 8½	3,346 4 8½			The Emoluments of the Solicitor arise by his Charges for Law Proceedings. Since 1782, a Salary of £.610, then paid to him, has been discontinued.
Deputy Solicitor,							
Mayow W. Mayow, Esq.		500 0	1,525 0 0	1,525 0 0			

SUPPLEMENT (A.) Continued. EXCISE—ESTABLISHMENTS.

EMPLOYMENTS,	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments,	Pensions, Places, or other Employments, according to the Declarations of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
REGISTERS OFFICE. (4.)						
Register,	£. s. d.	£. s. d.	£. s. d.		£. s.	
Thomas Ryder, Esq.	420 0	420 0 0	296 5 0	Thomas Ryder, Esq. Register, is also Accountant General of the Salt Office, during Pleasure	165 0	
Deputy, Edward Jackson	110 0	139 6 0	137 6 0			
COMMISSIONERS OF APPEAL. (7.)						
Commissioners.	200 0	200 0 0	165 0 0	R. Hickes, Esq. has an Appointment from Doctors Commons, as a Commissioner for examining Prizes, to which Place there is no Salary annexed, nor any Emoluments but in Time of War; and then they are little, and quite casual and uncertain.		No Return has been made by Sir Geo. Chad.
	200 0	200 0 0	165 0 0			
	200 0	200 0 0	165 0 0			
Register,	200 0	200 0 0	165 0 0	F. F. Luttrell, Esq. holds also the Appointment of a Commissioner of the Customs, by Patent, during Pleasure	1,000 0	
	100 0	100 0 0	97 10 0			

SUPPLEMENT (A.) Continued. EXCISE—ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Pensions, Places, or other Employments, according to the Declarations of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
HOUSEKEEPER'S DEPARTMENT.						
(22)	£. s.	£. s. d.	£. s. d.			
Housekeeper - Eliz. Sparry	200 —	200 —	165 —			
Deputy Housekeeper, Sarah Thefiger	120 —	120 —	111 —			
Porter - Benj. Lockwood	40 —	40 —	40 —			The Return has been made for Mrs. Sparry by her Attorney.
ACCOUNTANTS. (72)						
1st Accountant General, James Webb	300 —	300 —	277 10 —			
2d - D ^o - R. Waring	280 —	280 —	259 —			
3d - D ^o - Nath. Planner	270 —	270 —	249 15 —			
4th - D ^o - John Rix	270 —	270 —	249 15 —			
5th - D ^o - Cecil Rix	240 —	310 —	292 —			
RECEIVER GENERAL'S OFFICE. (14)						
Receiver General, Geo. J. Williams, Esq.	1,828 5	1,828 5	1,225 12 6	Geo. J. Williams, Esq. Receiver General, is also Deputy Paymaster of Nova Scotia, by Commission from the Paymaster General, during Pleasure, at Samuel Smith, 1st Receiver, is also Doorkeeper to the Commissioners of Appeal	£. s.	
1st Clerk - Edward Littleton	282 10	304 11	303 1 0		550 —	
2d D ^o - George Dennis	164 15	165 15	164 10 0			
1st Receiver - Samuel Smith	150 —	150 —	148 10 0			
2d D ^o - William Manser	88 —	88 —	86 — 0		40 —	

SUPPLEMENT (A.) Continued. EXCISE--ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Pensions, Places, or other Employments, according to the Declarations of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
COMPTROLLER OF CASH. (3)						
Comptroller of Cash,						
Lambert Walpole, Esq.	£. s.	£. s. d.	£. s. d.	Lambert Walpole, Esq. Comptroller of the Cash, is also a Lieut. Col. of Infantry unattached, which Commission he purchased. In the Event of a Peace this Commission will be put on Half Pay; and as he is incapacitated from receiving Half Pay from holding the Place of Comptroller of Cash, he will lose the Whole of the Pay as soon as it is reduced.		
1st Clerk, - Nich. de St. Croix	170 10	170 10 0	169 5 0	Nich. de St. Croix is also a Captain in a local Corps of Volunteer Infantry, from which no Emolument has been received.		
2d Clerk, - Edward Nicolle	60 0	60 0 0	60 0 0			
COMPTROLLER GENERAL'S OFFICE. (36)						
Comptroller General,						
Edward Milward, Jun. Esq.	700 0	700 0 0	495 18 7½			
Deputy Comptroller, D. Sutherland	400 0	400 0 0	291 16 4½			
1 Clerk - James Brown,	160 0	160 0 0	151 0 0			
1 - D ^o - William Dowding	140 0	140 0 0	129 10 0			

SUPPLEMENT (A.) Continued. EXCISE—ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penfions, Places, or other Employments, according to the Declarations of the Perfons refpectively holding the fame.	Net Emoluments	OBSERVATIONS.
EXCISE AUDITOR'S OFFICE, (7.)						
For all the Duties, except Hides, Coffee, Tea, and Cocoa Nuts.	£. s.	£. s. d.	£. s. d.	Richard Stonhewer, Efq. Auditor: early in the Year 1770, when he ceafed to be Secretary to the Duke of Graton, on his refigning the Office of Firft Lord of the Treafury, received a Grant of a Penfion of £. 400 per Annum; and in November 1772, on giving up his Seat at the Board of Excife for the Auditorfhip, he received an additional Penfion of £. 200 a Year, both which he now enjoys. amounting in Net Mohey to —	£. s. d.	
Auditor—Richard Stonhewer, Efq.	795 0	795 0 0	561 5 0			
Deputy—Thomas Rumfey	170 0	170 0 0	157 5 0	Thos. Rumfey, Deputy Auditor, is alfo Auditor for Hides, Coffee, Tea, and Cocoa Nuts (fee below)	555 0 0	
1ft Clerk - Charles P. Webb	80 0	85 0 0	85 0 0		194 0 0	
2d Do - Jofeph Coggin	70 0	70 0 0	70 0 0			
HIDE AUDITOR'S OFFICE, (2.)						
For the Duties on Hides, Coffee, Tea, and Cocoa Nuts.				Tho. Rumfey, Efq. is likewife Deputy to Rich. Stonhewer, Efq. Auditor for the ref of the Duties of Excife (fee above)	157 5 0	
Auditor—Thomas Rumfey, Efq.	280 0	280 0 0	194 0 0	John J. Rawlinfon, Firft Clerk, is alfo Deputy Receiver General of the Land Tax for London, Weftminfter, and the County of Middlefex, during Pleafure.	205 5 0	
1ft Clerk - John J. Rawlinfon	80 0	80 0 0	80 0 0			

SUPPLEMENT (A.) Continued. EXCISE--ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Pensions, Places, or other Employments, according to the Declarations of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
SECURITY OFFICE. (5.)						
Clerk of Securities - George Dixon -	200 —	200 —	185 —			
1st Clerk - Robert Worth -	80 —	80 —	78 —			
STOREKEEPER'S DEPARTMENT. (10)						
Storekeeper, - Henry Sandys -	180 —	180 —	168 —			
1st Clerk, - Edward Dampier -	127 —	127 —	117 9 6			
PERMIT PRINTING OFFICE. (2)						
Inspector General of Permits, King Beecham -	150 —	150 —	138 15 —			
Inspector of the Permit Printing Rooms—John Cartwright -	50 —	50 —	48 15 —			
PERMIT EXAMINERS OFFICE, (11)						
Principal Examiner. } John Coats -	90 —	91 1 —	88 16 —			The principal Examiner has an Emolument of about a Guinea per Ann. for appraising and attending the Receipt and Delivery of seized Spirits.
1st Assistant Examiner } George Ramley -	70 —	70 —	68 5 —			
2d Do - William Caster -	70 —	70 —	68 5 —			
3d Do - James Manfield -	70 —	70 —	68 5 —			

SUPPLEMENT (A.) Continued. EXCISE—ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Pensions, Places, or other Employments, according to the Declarations of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
GENERAL EXAMINER'S OFFICE. (30)						
1st General Examiner	£. s.	£. s. d.	£. s. d.			
2d Do } Robert Leigh	200 —	200 —	185 —			
3d Do } James Brumhead	160 —	160 —	148 —			
	140 —	140 —	129 10			
CLERK OF THE DIARIES. (3)						
Clerk of the Diaries	160 —	160 —	148 —	—		By Minute of the Board, the Salary of the Clerk of the Diaries is to be reduced again to £.100 upon the next Vacancy.
1st Assistant	126 —	126 —	116 11	—		By Minute of the Board, the Salary of the 1st Assistant is to be reduced again to £. 80 upon the next Vacancy.
2d Do	60 —	60 —	58 10	—		
PORT OF LONDON.						
<i>Collector's Office in the Custom House. (6)</i>						
Collector	250 —	250 —	231 5			
1st Clerk	80 —	231 1	229 1			
2d Do	70 —	70 —	68 5			

SUPPLEMENT (A.) Continued. EXCISE-ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Penfions, Places, or other Employments, according to the Declarations of the Perfons refpectively holding the fame.	Net Emoluments	OBSERVATIONS.
PORT OF LONDON continued.						
WATERGUARD OFFICERS. (194)						
Inspector of the River } Thomas Groves	£. s. d.	£. s. d.	£. s. d.			
1st Affistant to D ^o —James Jarman	200 — —	200 — —	185 — —			
2d Affistant to D ^o —T. W. Hughes	80 — —	80 — —	78 — —			
	80 — —	80 — —	78 — —			
OFFICERS ON THE QUAYS. (67)						
Inspector of Imports, Charles Clerk	200 — —	200 — —	185 — —			
1st Land Surveyor, Joseph Sewell	90 — —	90 — —	87 15 —			
2d D ^o James Waddington	90 — —	90 — —	87 15 —			
TOBACCO WAREHOUSE, (13)						
Surveyor, Richard Jones	150 — —	153 17 —	142 12 —			
1 Chief Warehouse-keeper,						
John Bilton	95 — —	97 2 —	94 14 6			
1 D ^o Samuel Smith	95 — —	95 — —	92 12 6			
1 D ^o Geo. Avins	95 — —	95 — —	92 12 6			

SUPPLEMENT (A.) Continued. EXCISE--ESTABLISHMENTS.

EMPLOYMENTS.	Salaries and fixed Allowances	Total of Emoluments.	Net Emoluments.	Pensions, Places, or other Employments, according to the Declarations of the Persons respectively holding the same.	Net Emoluments	OBSERVATIONS.
INSPECTOR GENERAL Of Inland Duties on Tea, Coffee, and Cocoa Nuts. (65)						
1 Inspector General } Montague Burgoyne -	£. s	£. s. d.	£. s. d.	Montague Burgoyne, Esq. is also one of the Chamberlains of the Exchequer, the Average Profits of which, for the last Three Years, have been -	735 16 6	New Establishment since 1782.
1 Register of } John Parker -	500 --	500 --	362 10 --	--	--	
1 Tea Sales } -	60 --	60 --	58 10 --	--	--	
1st Surveyor of } Thomas Holmes -	100 --	100 --	97 10 --			
the Warehouses } -	100 --	100 --	97 10 --			
2d D ^o - James Harris -						
EXPORT OFFICERS. (39)						
1st Surveyor--Richard Berridge -	60 --	264 --	262 10 --			
2d D ^o Francis Feltoe -	60 --	224 --	222 10 --			

The Difference between the Salaries and fixed Allowances, and the Total Emoluments of each Office, arises from Fees--*vice versa*, The Difference between the Total Emoluments and the Net Emoluments received, arises from the Deductions for Taxes, &c.

EXCISE—ESTABLISHMENTS.

EMPLOYMENTS.		Salaries and and fixed Allowances	Total of Emoluments.		
COUNTRY ESTABLISHMENT; COLLECTORS. (56.)					
Collections.	Collectors.	£.	£.	s.	d.
Barum -	Thomas Jones -	260	271	16	8
Bath -	William Turner -	260	260	0	0
Bedford -	Charles Harrison -	260	265	7	8
Bristol -	John Davies -	310	310	0	0
Cambridge -	Chr. Hodgson -	250	255	12	0
Canterbury -	Henry Dent -	340	358	16	4
Chester -	John Buck -	300	318	16	4
Cornwall -	John Beynon -	380	389	14	4
Coventry -	Benj. Fidoe -	280	301	16	8
Cumberland -	Felix Simpson -	310	317	3	10
Derby -	George Godwin -	280	289	15	10
Dorset -	Tho. Clement -	280	285	17	4
Durham -	Marmaduke Clark -	370	396	19	4
Essex -	Tho. Nevil -	350	361	12	8
Exon -	Jo. Williams -	300	316	16	9
Glocester -	John Owen -	270	281	5	8
Grantham -	Isaac Pleafance -	270	282	6	9
Hants -	John Cole -	300	329	19	3
Hereford -	Simon Edfall -	250	256	12	0
Hertford -	Bart. Sikes -	300	300	0	0
Hull -	Gaius Bishop -	280	285	4	9
Isle of Wight -	W. Shadgett -	250	252	18	4
Lancaster -	W. Shackleton -	300	314	5	6
Leeds -	Luke Blakelock -	350	401	6	2
Lichfield -	W. Green -	260	284	4	8
Lincoln -	Tho. Thompson -	250	257	17	4
Liverpool -	Jon ⁿ Scott -	270	310	5	0
Lynn -	Cooke Watfon -	290	301	3	3
Manchester -	William Crofs -	300	357	13	2
Marlboro' -	Benj. Ward -	260	263	6	0
Northampton -	John Carr -	280	293	3	4
Borne forward -		9010	9,471	16	11
B b					

EMPLOYMENTS.		Salaries and fixed Allowances	Total of Emoluments.
COUNTRY ESTABLISHMENT; COLLECTORS.			
Collections.	Collectors.	£. s. d.	£. s. d.
	Brought forward -	9010	9,471 16 11
Northumberland	Will. March -	220	235 13 8
Norwich -	- Daniel Ritfon -	300	322 0 4
Oxon -	- Sam. Harman -	260	267 10 4
Plymouth -	- John Viel -	320	337 6 9
Preston -	- Tho. Tunnel -	250	289 12 2
Reading -	- John Osmond -	250	261 17 6
Rocheſter -	- Will. Falshaw -	320	328 12 4
Salisbury -	- Geo. Smith -	280	288 5 0
Salop -	- Rich. Sayer -	260	260 0 0
Sheffield -	- John Ogle -	270	291 0 0
Somerſet -	- William Irving -	270	283 3 0
Suffolk -	- Rich. Powell -	360	371 18 0
Surrey -	- Edw. Edwards -	270	270 0 0
Suffex -	- Will. Carter -	350	358 16 2
Uxbridge -	- John Oliver -	250	253 3 0
Wales, Eaſt -	- Tho. Jones -	250	258 13 10
Wales, Middle -	- — — -	230	234 17 6
Wales, North -	- Will. Errington -	240	247 6 8
Wales, Weſt -	- Will. Lutwyche -	270	272 7 0
Whitby -	- John Berry -	270	274 12 0
Wolverhampton	Simon Pedley -	280	280 0 0
Worceſter -	- John Weeks -	260	272 2 4
York -	- Tho. Waſtell -	270	270 0 0
2 Supernumerary Collectors, each at £. 80		160	160 0 0
TOTAL - £.		15,470	16,160 14 6

An ACCOUNT of the Number and Names of the several Holydays, in every Year, which are kept by the Excise Office.

HOLYDAYS.

All Sundays in the Year
 Jan. 1. Circumcision
 6. Epiphany
 18. Queen's Birth-day
 25. Conversion of St. Paul
 30. King Charles the 1st's
 Martyrdom
 Feb. 2. Purification of the Vir-
 gin Mary
 14. Valentine
 24. St. Matthias
 Mar. 1. St. David
 25. Annunciation of the
 Virgin Mary
 Apr. 23. St. George
 25. St. Mark
 May 1. St. Philip and St. James
 17. Princess of Wales's
 Birth Day
 29. King Charles's the 2d's
 Restoration
 June 4. King's Birth Day
 11. St. Barnabas
 24. St. John the Baptist
 29. St. Peter and St. Paul
 July 15. St. Swithin
 25. St. James
 Aug. 1. Lammas Day
 11. Princess of Brunswick's
 Birth Day

HOLYDAYS.

12. Prince of Wales's Birth
 Day
 24. St. Bartholomew
 Sept. 2. London Burnt
 14. Holy Rood Day
 18. King George the 1st
 and 2d Landing
 21. St. Matthew
 22. Coronation
 29. Princess Royal's Birth
 Day, St. Michael
 Oct. 18. St. Luke
 25. King George the 3d's
 Accession
 28. St. Simon and Jude
 Nov. 1. All Saints
 2. All Souls
 4. King William's Land-
 ing
 5. Powder Plot
 9. Lord Mayor's Day
 17. Queen Elizabeth's Ac-
 cession
 30. St. Andrew
 Dec. 21. St. Thomas
 25. Christmas Day
 26. St. Stephen
 27. St. John
 28. Innocents.

MOVEABLE HOLYDAYS.

Shrove Tuesday
 Ash Wednesday
 Good Friday
 Easter Monday
 Tuesday

Easter Wednesday
 Ascension Day
 Whitfun Monday
 Tuesday
 Wednesday

N. B. These Holydays are kept at the Head Office only. The Officers employed in the Port of London, in this respect, follow the Rules observed at the Custom House, and the Warehouse Keepers and Lockers at the Tea and Coffee Warehouses are enjoined to attend on Afternoons and Holydays when it is requisite. No Holydays whatever are kept by the Surveying Officers, either in Town or Country.

EXAMINATION of GEORGE JAMES CHOLMONDELEY, Esq.
Chairman of the Board of Excise; taken the 22d of June, 1797.

Q. IS there any complete Collection of the Laws, relative to the Excise only, printed and sold for the Public Use?—*A.* No.

Q. Is there any printed for the Use of the Office?—*A.* Yes; a Collection from all the Statutes passed previous to the Thirty-third of George III. which contains such Parts of each Statute as relate to the Excise. It consists of 1171 Pages Folio, together with a Schedule of Duties, Allowances, Bounties, and Drawbacks, payable before the Consolidation Act, consisting of 16 Pages, and an Index consisting of 325 Pages. The marginal Notes are correctly abstracted from the enacting Clauses, and the Index is carefully and minutely compiled—this Collection was framed under the immediate Direction of the Board.

Q. Is it the Opinion of the Office, that this Collection should be confined to the Possession of the Officers?—*A.* It has been usually held that it ought.

Q. In your individual Judgment, is it more advantageous to the Public Service, that this Excise Collection should be so confined, or that it should be publicly sold?—*A.* The Effect of publishing this Collection appears to me to be similar to that of publishing any other Laws.

Q. Does it appear to you, that the Excise Laws might be usefully reduced in Bulk, or conveniently arranged?—*A.* Of the Excise Laws themselves, independent of this Collection, I cannot speak with any Confidence, but I am decidedly of Opinion that this Collection cannot be reduced in Bulk, or better arranged for the Purposes of all Persons concerned.

Describe the Arrangement.—Such Parts of the Statutes as are inserted in this Collection are chronologically arranged, with marginal References, referring to any other Laws that relate to the respective Subject; with an Alphabetical Index under General Heads, clearly referring, by different Means, to every Subject.

SIXTH REPORT.

STAMP OFFICE.

(Ordered to be printed 19th July, 1797.)

§ 1.

THIS Office does not appear to have fallen under the Examination either of the Commissioners of Accounts or of the Commissioners of Inquiry; it is incidentally mentioned in the Second Report of the former, and being then considered as an Office, the Business of which did not require a separate Board, its Consolidation with some other Boards of Revenue was recommended. Nothing was done in consequence of that Recommendation; and Your Committee think it unnecessary now to inquire whether it ought or ought not to have been adopted at that Time, as the Variety of new Stamp Duties, and the consequent Increase of Business, have entirely removed the Grounds upon which that Suggestion was made.

§ 2. IN forming a Comparison between the State of this Office and its subordinate Branches in 1782, and in 1796, Your Committee have found it most convenient to take the Year from August to August, being the Period adopted for making up the Annual Accounts thereof.

They find that the Establishment of the Head Office consisted, in 1782, of 101 Persons; in 1796 it consisted of 123 Persons *, whose respective Duties and Salaries are detailed in the annexed Account, being an Addition, in Point of Number, of 22 Persons.

* Supplement (A. & B.)

SIXTH REPORT:

The Gross Salaries in 1782, subject to Taxes, amounted to £. 11,120 ; in 1796, to £. 12,940 ; being an Addition in Point of Expence, of £. 1,820.

It is stated by the Board, that most of the Salaries being upon an old Establishment, they have thought it just and reasonable, during the Pressure of Business occasioned by the many new and additional Duties that have taken place in this Revenue of late Years, to make the Officers immediately concerned in the Collection thereof, small and temporary Allowances for extraordinary Labour and Attendance, according to Circumstances, and which are always included in their Incident Bill, which is annually transmitted to the Lords of the Treasury for their Approbation and Allowance.

It appears also from the Incident Bill, that there are Salaries paid to a considerable Amount to Officers appointed by the Commissioners, which are not included in the Account of Salaries paid upon the Establishment.

With these Additions, the Comparison will stand as follows :

	From August 1781, to August 1782.			From August 1795, to August 1796.		
	£.	s.	d.	£.	s.	d.
Salaries paid upon the Establishment	10,955	15	2	12,891	2	10
Salaries and Allowances not upon the Establishment	3,442	—	7	7,778	19	3
To Sundries for extra occasional Service	1,139	13	3	2,394	1	3
	<hr/> £. 15,537 9 —			<hr/> £. 23,064 3 4		

The Increase of Expence at the Head Office appears to be £. 7,526 14s. 4d.

The

The Date and Particulars of each Addition are detailed in the annexed Account, which being made up to a different Period, and with a different View from those above referred to, necessarily gives in some Degree a different Result.

The Number of Head Distributors in the Country, who are paid by a Poundage of £.5 per Cent. on the Amount of their Remittances, was Fifty-two in 1782, and Sixty-seven in 1796, being an Increase of Fifteen; the Addition made to their Number in 1783, was Nineteen; but Four have been since discontinued.

	From August 1781, to August 1782.	From August 1795, to August 1796.
	£. s. d.	£. s. d.
The Gross Produce of the Stamp Duties, was	651,028 16 5	1,899,051 9 9
The Net Payments into the Ex- chequer	586,628 7 4	1,766,188 14 1
Total Deductions	64,400 9 1	132,862 15 8

by which it appears, that while the Net Revenue has been more than tripled, the Deductions from the gross Produce have been little more than doubled.

The Deductions in each Period were as follows :

	£. s. d.	£. s. d.
Stationers Bill for Parchment and Paper, which is returned to the Revenue by Remit- tances from the Country Dis- tributors	8,124 8 6	12,060 2 6
Incidents at the Head Office, in- cluding Salaries not upon the Establishment, Sundries for occasional Service, Repay- ment of Taxes to certain Offi- cers under £. 100 per Annum, Stationary, Prosecutions, &c.	13,150 5 9	29,182 14 10
Borne forward	£. 21,274 14 3	41,242 17 4

4 SIXTH REPORT.

	£.	s.	d.	£.	s.	d.
Brought forward -	21,274	14	3	41,242	17	4
Salaries to Commissioners and Officers - - - }	10,955	15	2	12,891	2	10
Discounts allowed by Acts of Parliament at the Head Office - - - }	5,283	13	4	23,771	5	10
Sundry other Allowances -	1,773	14	1 $\frac{1}{4}$	6,901	12	4
Expences of Management in the Country Poundage - - }	12,906	2	7 $\frac{1}{4}$	34,530	9	3
Incidents - - -	7,328	3	9 $\frac{1}{4}$	5,178	6	0
Expences in Scotland -	4,878	5	9 $\frac{1}{4}$	8,347	2	1
	<u>£. 64,400</u>	<u>9</u>	<u>1</u>	<u>132,862</u>	<u>15</u>	<u>8</u>

It is also stated by the Board, that none of the Offices in that Revenue, whether granted by Letters Patent or Treasury Warrant, are for Life; but that nevertheless they have been always understood so to be held, unless in Cases of Misconduct; that the Office is always open, except on Holidays, from Half an Hour after Eight o'Clock in the Morning till Two, and occasionally also on Holidays, when the Public Business requires it; that the official Attendance is Daily in most of the Departments; and where that is not necessary from the Nature of the Employment, the Officers attend Twice, Thrice, or as often in the Week as Occasion demands.

The Amount of Fees is stated to be very inconsiderable; in general they are not allowed to be taken by the Officers of this Department.

§ 3. Although

§ 3. Although it appears by the above Statement, that the Increase in the Expence of Collection has been but a small Proportion to the Increase of Revenue ; and though the Addition made to the Number of Persons employed, and in some Instances to their Salaries, may well have been justified by the great Accumulation of Business, which has been thrown upon this Office, Your Committee have thought it their Duty to enquire what further Reduction might be made, consistently with the Public Service, and to offer such Observations as appeared to them conducive to the better Management of a Branch of the Public Revenue, which is become so important in its Extent, even exclusive of the Taxes imposed in the present Session.

They find that the Offices of Receiver, of Comptroller, and of Register and Comptroller of the Apprentice Duty, are entirely executed by their respective Clerks ; that the Office of Correspondent is executed by the Secretary's Clerks ; those of Register of Warrants for stamping, and of Warehouse Keeper of stamped Goods, by their respective Assistants ; that the Assistant to the Examiner and Accountant Clerk, the Clerk of the Securities, the Register of Hat Licences and Labels, and the Register of Horse Dealers and Pawnbrokers Licences, and Thirty-two inferior Officers, most of which are employed in mechanical Duties, act only by Deputy.

It is stated by the Board, that in pursuance of a Treasury Minute, dated July 30th, 1782, all such Persons in the Stamp Office as shall obtain Leave of Absence, are directed to pay their respective Deputies ; which Regulation has ever since been punctually observed.

Your Committee are sensible that those Offices, the Duty of which consists in the general Inspection of what is done by
C c others,

others, may not require constant Attendance; that the actual Performance of the Business must rest in the subordinate Officers, and particularly that, in Offices of Receipt, the Salaries given to the chief Persons in each Department are in consideration of their pecuniary Responsibility, and of the Influence they ought to possess from their superior Station; but they conceive that these Observations apply to few of the Instances in which Offices in this Department appear to have been converted into Sinécures; nor are they aware of any Reasons for allowing so many Persons in inferior Situations to act by Deputy. These Practices may have been sanctioned by usage, but they are so liable to abuse, and so likely to produce a negligent or a corrupt Discharge of Duty, that Your Committee are of Opinion they ought, except in very special Cases, to be discontinued.

Your Committee beg Leave also to suggest the Propriety of settling the Establishment of this Office upon a permanent Footing, so that all regular Salaries may appear therein, instead of being in Part inserted in the Bill for incidental Charges. Such Annual Allowances as are the proper Reward for extraordinary Trouble might still be left to the Discretion of the Commissioners under the Controul of the Treasury.

With respect to the Passage of this Revenue from the Subject to the Exchequer, Your Committee find that the Receiver General pays into the Exchequer, on Wednesday in each Week, the Balance of the Account made up on the preceding Monday; the Country Distributors make their Remittances by Bills payable to the Receiver General, usually at a Month's Date, and the Accumulation of Balances in their Hands is guarded against, by the Instructions given them on entering into Office, by frequent Reference to their Accounts, as kept by the Comptroller, by Application by Letter from Time to Time to reduce their Balances, by occasionally
with-

withholding Stamps from such as are remiss in their Payments, by the Inspection and Report of proper Officers sent to examine the Stock of the Head and Under Distributors in the different Districts, and from their own general Accounts, Debtor and Creditor, Annually exhibited upon Oath to the Commissioners.

It appears also, that the Head Distributors give* Security to a large Amount, varying according to the Average Value of Stamps in their Hands.

Your Committee are not aware of any Improvement to be made under this Head, unless it should be found practicable to fix a precise Period, very frequently recurring, at which Remittances should be made; or the precise Amount of the Balance, which each Distributor should not be allowed to exceed. As he pays in the first Instance all incidental Expenses, it seems necessary that a Balance to a small Amount should be allowed to remain.

The Head Distributor of Stamps for Scotland makes his Remittances Monthly to the Receiver General in London; and the Accounts so made up, in which all the Money received at Edinburgh, and the Remittances from his Deputies in the Course of the Month, are entered, are stated to be regularly transmitted to the Board.

Your Committee find that the Balance in the Hands of the Head Distributor at Edinburgh, on the 5th of April 1797, was £. 8,994, and that the Average Amount of the Balance in his Hands on the Second of each Month, from January 1796 to January 1797, was about £. 11,000. It is stated by the Board as one of the Reasons why this Distributor should be allowed to keep a larger Balance† than can be wanted elsewhere, that the Office at Edinburgh is the general Place both of Receipt and Disbursement for that Part of the Kingdom

Kingdom. But Your Committee conceive, that as the Monthly Balance above-mentioned is the Sum remaining in his Hands, after making not only all Monthly Remittances, but also all Monthly Payments (the Amount of which in Fifteen Months was only £. 10,252) the current Receipt of each Month must be more than adequate to answer the Demands upon it, and the greater Part, if not the Whole, of the said Balance is detained, without any sufficient Reason, in the Hands of the Distributor. This Practice has been sanctioned by long Usage in this, as well as in other Branches of the Revenue collected in Scotland, but Your Committee see no Ground for forming a different Opinion in this Instance, from that which they have thought it their Duty to express in similar Cases.

Your Committee find that the Distributors in the Country are paid by a Poundage of £. 5 per Cent. upon the Amount of their Remittances, which they are allowed to charge in their Annual Accounts; and that they allow £. 2½ per Cent. to the Sub-distributors, whom they appoint, and for whom they are answerable. The Poundage to the Head Distributors appears to have been fixed at first at 18d. in the Pound; at which Rate it continued till 1758, when it was reduced to £. 5 per Cent. but in the Course of that Year raised to £. 6 per Cent. In 1765, the Commissioners were required to consider of a further Reduction of Poundage, in consequence of the several additional Duties; and upon their Report, it was reduced to £. 5 per Cent. with an Exception in favour of those whose Collections did not exceed £. 50 per Annum. The Amount of the Poundage paid to the Country Distributors, from the 1st of August 1764, to the 1st of August 1765, the Year antecedent to the last Reduction, was £. 6,584 1s. 3d. in the next Year it was reduced to £. 5,830, notwithstanding the additional Duties which had been imposed. In the Year ending the

1st of August 1782, it amounted to £. 12,906 2s. 7 $\frac{1}{4}$ d. It is stated by the Board, that in the Year 1783, on the Prospect of a very great Increase of Revenue, from the various new Duties imposed about that Time, many of the Districts, and some not the most extensive, were divided, and additional Distributors were appointed thereto by the Treasury, by which Increase of Numbers the Advantage of the Office was very considerably lessened to Individuals. And it is further stated, that as some of the Duties did not turn out well, and others were transferred within a Year to another Management, the Distributors were in Fact put in a still worse Situation.

The Number of Distributors then added was Nineteen, of which Four have been since discontinued, so that the present Increase is Fifteen; the whole Number is now, exclusive of One at Dublin, Sixty-six. The Sum divided between them and the Sub-distributors, in the Year ending the 1st of August 1796, was £. 34,530. 9s. 3d. and to this Sum a further Addition will be made in consequence of the Stamp Duties imposed in the present Session. An Increase of pecuniary Responsibility is indeed thrown upon the Head Distributors, and some additional Trouble must be created by the great Addition to the Number of Articles which furnish this Revenue; but neither the one nor the other appear to bear an adequate Proportion to the Increase of Emolument; and Your Committee are decidedly of Opinion (in concurrence with what is stated by the Board, in answer to a Question transmitted to them) that proceeding upon the same Principle of an extended Sale, upon which this Sort of Allowance has been revised and modified from Time to Time, there can be no Reason why the Profits thereon should not suffer some Abatement, with a due Attention to the Circumstances above-mentioned, and with the Exception of such Persons whose Collections do not exceed a certain Sum.

The Poundage to the Sub-distributors in Scotland is not, as in England, a Deduction from the Emoluments of the Head Distributor (at the Rate of £. 2½ per Cent. out of the £. 5 per Cent. allowed them by Government) but as the Head Distributor at Edinburgh is allowed no Poundage, it is paid by him to them, and charged as One of the Disbursements in his Account. It is stated by the Board to be £. 10 per Cent. and Your Committee concur in Opinion with them, that there does not seem to be a sufficient Reason for continuing this Rate of Allowance at a Time when the State of the Country and the Amount of the Duties is so materially changed from what it was when that Rate was first settled.

Your Committee have annexed to this Report an Account of the Number of Holydays* (amounting to Fifty-Two) kept at the Stamp Office, together with the Reasons for the same, as stated by the Board; and also an Account of the Emoluments received by each Officer in that Department from Pensions, Places, or other Employments under Government.

July 19th, 1797.

* Supplement (E.)

SUPPLEMENT

STAMP OFFICE ESTABLISHMENT, 1796.

OFFICERS.	NAMES, and Salaries <i>per Annum.</i>
Commissioners	<div> <div>James Bindley, Esq. John Byng, Esq. Everard Fawkener, Esq. Charles Mellish, Esq. Lewis Jenkins, Esq.</div> <div>}</div> <div>£. each 500</div> </div>
Secretary	John Brettell, Esq. - 300
Receiver	Joseph Smith - 600
Comptroller	Patrick Brydone - 400
Secretary's First Clerk	Charles E. Beresford - 130
2d D ^o	Thomas Brown - 70
3d D ^o	William Kappen
4th D ^o	William Ward
5th D ^o	John Brettell, Jun.
Receiver's First Clerk	George Thring - 140
2d D ^o	John Tilby
3d D ^o	Leonard Huntingdon
4th D ^o	W. J. Rex
5th D ^o	James Wadmore
6th D ^o	Richard Green
7th D ^o	James Wilson
8th D ^o	John Gearing
Comptroller's First Clerk	John Lloyd - 100
2d D ^o	Robert Thompson
3d D ^o	J. Beck
4th D ^o	C. S. Lloyd
5th D ^o	W. B. Rook
6th D ^o	M. Young
7th D ^o	E. Badger
Correspondent	Richard Hale - 100
Examiner & Accountant Clerk	Benjamin Radcliffe - 100
Assistant to D ^o	William Griffin - 50
Solicitor	Edward Estcourt - 100
Teller of Stamps	C. E. Beresford - 100
Assistant to the same	T. C. Hudson - 50
Clerk of the Securities	J. Royer - 100
Register of Warrants for } Stamping	William Allen - 140
Assistant to D ^o	P. Glossop - 10
Warehouse-keeper of Un- } stamped Goods	Thomas Hance - 70
Assistant to D ^o	J. Hunt - 50

OFFICERS.	NAMES, and Salaries <i>per Annum.</i>
Warehouse-keeper of Stamp- ed Goods -	H. Harben - - - £. 200
Assistant to D ^o -	George Brook - - - 100
Packer -	Thomas Birch - - - 50
Inspector of Courts and Cor- porations, and Riding Sur- veyors (3) -	Thomas London Alexander Emerson Samuel Mosman } each 100
Inspector of D ^o , within the Bills of Mortality -	J. R. Bell
Assistant to the same -	W. R. Duill - - - 50
House-keeper -	Juliana Forrest - - - 70
Distributor for London -	Francis Blackstone - - - 50
Distributor for Middlesex -	Samuel Bennett - - - 200
Supervisor of Stampers -	J. J. Reynal - - - 100
Deputy Supervisor of D ^o -	T. Lindley - - - 10
	P. Glossop G. Saunders J. Nicholson G. Andrews E. Royer E. Barker T. Cope E. Davis S. Crabb Jof. Hooper George Collins C. Mann John Hill John Barnes
Stampers -	John Beardwell } each 50
	Thomas Luxmore W. Cave J. Hughes W. Stuckey W. Wood L. Booth J. Twamley J. Wainman Thomas Marshall J. Hedgeley Job. Allen R. Edwards H. Payne Isaac Isles

OFFICERS.	NAMES, and Salaries <i>per Annum.</i>	£.
Stampers continued.	J. A May Joseph West F. Copeland Robert White Luke West William Mayne Thomas Lindley Robert Clement Thomas Andrews Daniel Williams John Richards William Lansley Joseph Atkins William Bond Samuel Walker Thomas Hart W. Woollaston	each 50
Rolling Prefs Printers	John Woolley Edward Williams John Harwood	each 55
Layers and Takers of Paper on and from the Rolling Presses	R. Ash, John Banks, W. Holmes, C. Barrer, J. Thynne, S. Smith, & L. Malherbe,	each 50
Wetters of Paper for the Rolling Presses	John Fenn John Frazer	each 50
Rolling Prefs Officer	Edward Mannan	50
Billman	George Norman	50
Additional Billman	Edward Tanner	50
Register and Comptroller of the Apprentice Duty	L. Vigoureux	150
Clerk to D ^o on D ^o	J. Coldicoate	50
Entering Clerk and Messen- ger on D ^o	John Hart	30
Chamber-keeper	Richard King	50
Messenger	Stephen Smith	30
Porter	John March	40
Watchmen	J. Lucas. T. Seabrook,	each 30
Entering Clerk of Cards & Dice	William Pritchard	50
Searchers and Surveyors of Cards and Dice	John Farrer Tho. Field, J. Dupont, E. Crofs, John Powel, A. Bulgin, J. Linstead,	each 45
D d	William Hewitt	60

OFFICERS.	NAMES, and Salaries <i>per Annum.</i>
Marker of Dice -	Thomas Major - 50
Register of Pamphlets -	Hirons Claridge - 80
Assistant to D ^o -	Lionel Booth - 20
Inspectors of Gaming Houses and Venders of Cards, Dice, and Pamphlets }	Francis Blackstone George Harris A. Bulgin } each 20
Storekeeper and Register of Hat and Glove Licences, and Labels }	Charles Blachley - 150
Assistant to D ^o on Hat Duty	George Reynolds - 80
Assistant to D ^o on Glove Duty	W. Farthing - 80
Clerk to D ^o on Hat Duty -	Richard Knubley - 60
Clerk to D ^o on Glove Duty -	James Walsh - 60
Packer and Messenger to D ^o on Hat Duty }	John Cawston - 50
Register of Horse Dealers and Pawnbrokers Licences }	Francis Leighton - 100
Inspector of Plate Duty -	William Harris - 70
Register of Certificates for killing Game - }	Francis Townend - 70
Assistant to D ^o -	W. T. Dickerfon - 60
General Accountant of the Duties 1784 - }	J. Johnson - 120
Rolling Press, &c. Ware- house-keeper - }	C. B. Wood - 100
Register and Distributor of Perfumery Labels }	Charles Blachley - 100
Assistant to D ^o -	J. Andrews - 70
Clerk to D ^o -	Francis Ford - 60
Inspectors of Perfumers' Houses - }	Will. Paskin, S. Pohl, John Gray, D. Berry, T. Wilkinson, J. Chumbley } each 50

Stamp Office,
11th July, 1797.

An ACCOUNT of the present Establishment of the STAMP OFFICE; specifying the several Officers employed under it, the Duty of each Officer, and the Salaries.

Officers.	Names.	Duty of each Officer—and Salaries.
Commissioners	James Bindley, Esq.	<p>General Care and Superintendence of the Revenue, for which Purpose the Board meet every Day, except Holydays.—By His Majesty's Letters Patent; during Pleasure.</p> <p>Salary £.600 per Annum each—free from Taxes. N B. The First Commissioner resides in the Office, and is allowed Coals and Candles.</p>
	John Byng, Esq. - -	
	Everard Fawkener, Esq.	
	Lewis Jenkins, Esq. -	
	W. R. Spencer, Esq. -	
Secretary - -	John Brettell, Esq. -	<p>To attend the Daily Meetings of the Board for the discharging of all such Business, wherein the Commissioners shall have occasion to employ a Secretary.</p> <p>Salary £.300 per Annum (out of which he pays Taxes)</p>
His First Clerk -	Cha. Edw. Beresford -	<p>Ann. Salary ^{£.}130 } To execute the Business of the Secretary's Office.—Appointed by the Secretary.</p>
2d Do. -	Thomas Brown -	
3d Do. -	William Kappen -	
4th Do. -	William Ward -	
5th Do. -	John Brettell, Junr. -	
Receiver - -	Joseph Smith, Esq. -	<p>Has the whole Care of the Receipt and Payment belonging to this Revenue. Salary £.600 per Annum (out of which he pays Taxes)</p>
His First Clerk -	George Thring -	<p>Ann. Salary ^{£.}140 } To execute the Business of the Receiver's Office—appointed by the Receiver.</p>
2d Do. -	John Tilby -	
3d Do. -	Leond. Huntington -	
4th Do. -	William John Rex -	
5th Do. -	James Wadmore -	
6th Do. -	Richard Green -	
7th Do. -	James Wilson -	
8th Do. -	John Gearing -	
9th Do. -	George Norman -	

Offices.	Names.	Duty of each Officer—and Salaries.
Comptroller.	Patrick Brydone, Esq.	To inspect, examine, and controul the several Accounts of this Revenue, as well at the Head Office as of all the Receivers, Collectors, and other Officers in the various Departments thereof. Annual Salary £. 400 (out of which he pays Taxes.)
Comptroller's First Clerk	John Lloyd	<p>Ann. Salary £. 100 } To execute the Business of the Comptroller's Office—appointed by the Comptroller.</p> <p>Each - 60 }</p>
2d Ditto	Robert Thompson	
3d Ditto	Chs. Serle Lloyd	
4th Ditto	Wm. B. Rook	
5th Ditto	M. Young	
6th Ditto	Ed. Badger	
7th Ditto	Jas. Ainslie	
Correspondent	Richard Hale	By Treasury Warrant; during Pleasure. Salary £. 100 per Annum.
Examiner and Accountant Clerk	Benj. Radcliffe	<p>Ann. Salary £. 100 } To examine all Accounts previous to their being delivered over to the Comptroller.</p> <p>50 }</p>
His Assistant	Wm. Griffin	
Solicitor	Ed. Eftcourt, Esq.	To carry on Law Prosecutions.—Salary £. 100 per Annum.
Teller of Stamps	Chas. Ed. Beresford	<p>Ann. Salary £. 100 } To tell over, before and after stamping, all Vellum, Parchment, and Paper ordered by the Commissioners to be delivered by the Warehousekeeper of unstamped Goods to the Warehousekeepers of the Stamp and Rolling Press Warehouses—to enter the Stamping Warrants—to make out Tickets for each Article to be stamped—and to keep an Account thereof in Books for that Purpose.</p> <p>50 }</p>
His Assistant	Tho. Cha. Hudfon	
Clerk of the Securities.	Jas. Royen	To enquire into the Circumstances of all Persons proposed for Sureties to Distributors of Stamps, and other Officers in this Revenue—and to fill up the requisite Bond. Salary £. 100

Officers.	Names.	Duty of each Officer—and Salaries.
Register of Warrants for Stamping His Assistant	Wm. Allen Peter Glossop	Ann. Salary $\text{£}140$ } To copy all Warrants, ordering Vellum, Parchment, and Paper to be delivered by the Warehousekeeper of unstamped Goods to the Teller of Stamps for the Supply of the Two Warehouses—and also the Warrants issued out by the Receiver General for Goods brought to be stamped for Ready Money.
Warehouse-keeper of unstamped Goods His Assistant	Thomas Hance John Hunt	Ann. Salary 70 } To keep a sufficient Stock of Vellum, Parchment, and Paper for the Supply of the Two Warehouses.
Warehouse-keeper of stamped Goods His Assistant	Henry Harben George Brooke	Ann. Salary 200 } To keep constantly in Readiness a sufficient Stock of Stamped Vellum, Parchment, and Paper of all Sorts, to furnish the Head Distributors of the several Counties.
Packer	Fras. Schmitt	To tell all the stamped Goods which come into the Warehouse, and to pack them up when consigned to the Distributors. Salary $\text{£}50$.
Inspectors of Courts and Corporations, and Riding Surveyors (3)	Thomas London Alex. Emerson Sampson Mossman	To inspect the several Distributors Stocks of Stamped Vellum, Parchment, and Paper, and also the Prerogative Borough, Corporation, and other Courts, to see whether the Proceedings therein be entered on the requisite Stamps. Annual Salary $\text{£}100$ each.
Inspector of Ditto within the Bills of Mortality His Assistant	James Richard Bell Wm. Rt. Duill	Ann. Salary 100 } To examine the Accounts of all such as have licenced Books for making Entries, without Stamps, and to certify to the Commissioners from Time to Time what appears to be due from such Entries—also to examine whether the Records and Entries in the several Courts and Offices are duly made on proper Stamps, likewise to draw out Warrants for the Allowance of new Stamps, in lieu of such as the Board shall think fit to cancel.

Officers.	Names.	Duty of each Officer—and Salaries.
Housekeeper	Juliana Forrest	To see every Morning, that the Servants clean all the particular Offices, and to take Care that the Watchmen come on Duty in due Time, at the Close of each Day's Business; and that every Office is shut up and left with Safety from Fire &c. Also to inspect the Tradesmen's Work, and their respective Bills. Annual Salary £. 70.
Distributor for London	Fras. Blackstone	To keep a Stock of Stamped Vellum Parchment and Paper, at the Head Office, for the Supply of the Public.—Annual Salary £. 50.
Distributor for Middlesex	Samuel Bennett	To keep a Stock of stamped Vellum, Parchment, and Paper, for the Service of his District. Annual Salary £. 200. and an Allowance of £. 50 per Annum, for granting Hair Powder Certificates.
Supervisor of Stampers.	J. J. Reynal	<p>£.</p> <p>Ann. Salary 100</p> <p>- - 10</p> <p>To see that the Stampers and Rolling Press Officers punctually attend their respective Duties, and that the Stampers take in and deliver back all Vellum, Parchment, and Paper, stamped according to the Warrants issued out from the Offices of the Receiver and Comptroller.</p>
Deputy Supervisor of Ditto	Thomas Lindley	
Stampers (46.) (at £. 50 each.)	<p>Peter Glossop</p> <p>Edw. Royer</p> <p>Edward Davis</p> <p>George Collins</p> <p>John Barnes</p> <p>William Cave</p> <p>W. Wood</p> <p>John Wainman</p> <p>Job Allen</p> <p>Isaac Isles</p> <p>F. Copeland</p> <p>W. Mayne</p> <p>T. Andrews</p> <p>W. Lansley</p> <p>S. Walker</p>	<p>George Sanders</p> <p>Edw. Barker</p> <p>Samuel Crabb</p> <p>Christ. Mann</p> <p>John Beardwell</p> <p>John Hughes</p> <p>Lionel Booth</p> <p>T. Marshall</p> <p>R. Edwards</p> <p>J. A. May</p> <p>R. White</p> <p>T. Lindley</p> <p>D. Williams</p> <p>J. Atkins</p> <p>T. Hart</p> <p>One vacant</p>
		<p>John Nicholson</p> <p>Thomas Cope</p> <p>Joseph Hooper</p> <p>John Hill</p> <p>Tho. Luxmore</p> <p>W. Stuckey</p> <p>John Twalmley</p> <p>James Hedgley</p> <p>Henry Payne</p> <p>Joseph West</p> <p>L. West</p> <p>R. Clement</p> <p>J. Richards</p> <p>William Bond</p> <p>W. Woollaston</p>
		To fix the Marks or Stamps on the Vellum, Parchment and Paper.
		Rolling

Officers.	Names.	Duty of each Officer—and Salaries.
Rolling Press Printers - -	John Woolley - - } John Harwood - - } One vacant - - } A. Dackombe - - } W. Morgan - - } C. Turner - - } R. Rhodes - - } H. Johnston - - } R. Deane - - }	Each - £. 55. } To stamp News- papers and Alma- nacks—Also Labels for Cards, Medi- cines, and Perfu- mery, and Hat Lin- ings.
Layers and Takers of Paper on and from the Rolling Presses.	{ Richard Ash - - } J. Banks - - } W. Holmes - - } C. Barren - - } J. Thynne - - } S. Smith - - } L. Malherbe - - }	Annual Salary £. 50 each.
Wetters of Pa- pers for the Rol- ling Presses -	{ John Fenn - - } John Frazer - - }	Annual Salary £. 50 each
Rolling Press Officer - -	{ Robert Wilson - - }	To set out the above Work for each particular Press. Annual Salary £. 50.
Billmen - -	{ Ed. Tanner - - } Edw. Lockwood - - }	To present for Acceptance all Bills remitted by the Country Distributors.— Annual Salary £. 50.
Register and Comptroller of the Apprentice Duty - -	{ Lewis Vigoreux - - }	To register the Date of every Inden- ture, the Trade, Names, and Places of Abode of the Parties, the Term for which the Apprentice is bound, the Sums inserted, and the Duty of Pound- age paid thereon. Annual Salary £. 150.
His Clerk - -	John Coldecoate - -	Ann. Salary 50.
Entering Clerk and Messenger -	{ John Hart - - }	To fetch from the several Inns, the Indentures sent up by the Country Dis- tributors; to give an Account thereof to the Commissioners, and, when they are registered and stamped, to deliver them at the said Inns, in order to their being returned to the Distributors, they were received from. Salary £. 30.
Chamber-keeper	Richard King - -	To take Care that all Things be in Order in the Commissioners Room on Board Days, and to attend during their sitting. Annual Salary £. 50.

Messenger

Officers.	Names.	Duty of each Officer—and Salaries.
Messenger	Stephen Smith	To attend the Commissioners during their Sitting, and to fetch and carry Letters from and to the Post Office.— Annual Salary £. 30.
Porter	John March	To attend in the Stamp Warehouse, in order to carry out the Goods, which shall be consigned to the Distributors, to the proper Inns—to weigh all the Parcels, and to take a Receipt from the Carriers of the Delivery thereof. Annual Salary £. 40.
Watchmen	{ John Lucas Thomas Seabrook }	On Working Days to be alternately in the Office before Two o'Clock, and to remain on Duty until the necessary Women come the next Morning. On Sundays and Holydays, One to be in his Place at Eight o'Clock in the Morning precisely. Nightly to report to the Housekeeper, that all is safe and quiet. Annual Salary £. 30.
Entering Clerk of Cards and Dice	{ Samuel Pritchard }	To keep an Account of all the Cards and Dice made. Salary £. 50.
Searchers and Surveyors of Cards and Dice	{ Thomas Field John Dupont Edw. Crofs John Powell Abm. Bulgin James Linthead Wm. Hewitt }	To attend the several Card Makers, and to enclose every Pack of Playing Cards in stamped Jews and Labels.— And one of them to keep an Account of the Cards made for Exportation, and to attend at the Custom House to see them duly entered and shipped there. Annual Salary £. 45. each.
Ditto	John Farrer	To survey the Stock of the several Card Makers in the different Stages of marking, till the Cards are separated for Home Consumption and for Exportation, and then to keep an Account of the first Sort. Salary £. 60.
Marker of Dice Also Engraver of Stamps	{ Thomas Major }	To mark all Playing Dice, and other Things which come under that Duty. To engrave all the Dies and Copper Plates used in the Service of the Revenue, to examine all Stamps brought to the Office to be cancelled, and to attend Trials relating to Counterfeit stamps. Annual Salary £. 50.

Officers.	Names.	Duty of each Officer—and Salaries.
Register of Pamphlets His Assistant	Hirons Claridge Lionel Booth	<p>£.</p> <p>Ann. Salary 80 } To keep an Account of the Duties paid for Newspapers, Almanacks, Pamphlets, and Advertisements. Also to tell over and cancel the Return of Almanacks not fold.</p> <p>- - - 20</p>
Inspector of Gaming Houses and Venders of Cards, Dice, and Pamphlets.	Fras. Blackstone George Harris Abm. Bulgin	<p>- } Annual Salary £. 20 each.</p> <p>-</p>
Register of Hat Licences and Labels Assistant to Do. Clerk to Do. Packer and Messenger	Chas. Blachley Geo. Reynolds Richard Knubley John Cawston	<p>Ann. Salary 150 } To issue Licences to the Retailers of Hats—to enter the Warrants for stamping the Hat Linings on Credit, and to make up the Accounts of the respective Dealers every Six Months, in order to ascertain the Amount each is to pay in.</p> <p>- - - 80</p> <p>- - - 60</p> <p>- - - 50</p>
Register of Horse-Dealers and Pawn-Brokers' Licences	Fras. Leighton	<p>- } Annual Salary £. 100.</p>
Inspector of Plate Duty	William Harris	<p>- To inspect the Entries of Gold and Silver Plate assayed by the Goldsmith's Company of London—to see that the Duty is regularly charged—and to report an Account thereof to the Commissioners. Annual Salary £. 70.</p>
Register of Certificates for killing Game His Assistant	Fras. Townend W. T. Dickenson	<p>Ann. Salary £. 70. } Explained by the Titles of their Employments.</p> <p>- - - 60</p>
General Accountant of the Duties, 1784	John Johnston	<p>- To examine the Accounts of the new Duties 1784, and of those granted since, previous to their being delivered over to the Comptroller. Annual Salary £. 120.</p>
Rolling Press, &c. Warehouse-keeper	Charles B. Wood	<p>- To keep constantly in Readiness a sufficient Stock of the Articles required by the new Duties from 1783, for the Supply of the Departments at the Head Office, and the Distributors in the country. Salary £. 100.</p>

Officers.	Names.	Duty of each Officer—and Salaries.					
Register and Distributor of Perfumery Licences, and Labels - -	{ Charles Blachley - -	Ann. Salary	£. 100.	} To grant Licences to the Venders in London, and neighbouring Villages, and to supply them with stamped Labels.			
Assitant to Do.					Jon. Andrews - -	- - 70	
Clerk to Ditto -	Fras. Foid - -	- - 60					
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Inspectors of Perfumers Houses	{ W. Paskin - - Sam. Pohl - - J. Gray - - David Berry - - Thos. Wilkinson - - Jof. Chumbley - -	To inspect and examine the several Shops of Perfumers, within the Cities of London and Westminster, and the Environs thereof, to see whether the Articles on Sale are properly stamped, and if not, then to affix the Paper Tickets thereon—An Account of which they report Weekly to the Commissioners.					
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Register of Personal Legacy Duty - -		{ Charles Price - -	Ann. Salary	250	} Explained by the Titles of their Employments.		
Assitant to Do.						W. R. Duill - -	- - 150
Clerk to Do. -						Anthony Jenkins - -	- - 80

OFFICERS IN NORTH-BRITAIN.

Comptroller	-	George Duncan	-	Ann. Salary 190	Explained by the Titles of their Em- ployments,
Ditto	-	For Clerks	-	- - 80	
Head Distri- butor and Col- lector	-	Alexander Menzies	-	- - 260	
Ditto	-		For Clerks	-	
Distributor for Edinburgh and Leith	-	Jas. Baillie	-	- - 100	
Ditto	-		For a Clerk	-	
Solicitor	-	Geo. Buchan	-	- - 100	
Inspector	-	William Dunbar	-	- - 100	

Officers.	Names.	Duty of each Officer—and Salaries.
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STAGE COACH AND DILIGENCE DUTIES.

Principal Collector for the Cities of London, and Westminster, and County of Middlesex - -	J. Lister - -	Ann. Salary £. 180	Explained by the Titles of their Employments.
Assistant and Deputy to Ditto	J. Hern - -	- - - 100	
Clerks to Ditto	{ S. T. Wood - - W. Lister - - L. J. Pouchee - - }	Each - 70	
Examiner and Accountant Clerk	R. Constable - -	- - - 130	
Distributor and Register of Tickets for Miles and Time, for the Cities of London, & Westminster, and County of Middlesex - -	G. Forrester - -	- - - 80	
Assistant to Ditto	J. Calvert - -	- - - 70	
Principal Surveyor & Inspector of Carriages within the Cities of London and Westminster, and within Three Miles thereof - -	F. Blackstone - -	- - - 70	
Assistants to Ditto	{ H. Morton - - T. Wigley - - }	Each - - 50	
Travelling Surveyor & Inspector	R. Sumpter - -	- - - 150	
Secretary's Clerk	E. B. Price - -	- - - 60	
Rolling Press Officers - -	{ J. Watts - - G. Wilson - - }	- - - 50 - - - 50	
Watchman -	J. Bullman - -	- - - 30	

Officers.	Names.	Duty of each Officer—and Salaries.
FIRE INSURANCE DUTY OFFICERS.		
Inspector of Insurance Offices -	A. Becket -	Ann. Salary £. 100 } To examine the 50 } Books of the Fire Insurance Offices within the Cities of London and West- minster, or within Five Miles thereof— and to make a Charge on the Directors for the Duty received.
Assistant to Ditto	M. D. Percival -	

LOTTERY OFFICERS.

Receiving Clerks	{ Geo. Thring -	Ann. Salary £. 80 } To receive the Duty for the 2d. Stamps im- pressed on the Shares of Tickets, which are deposited with the Receiver General, and to enter an Ac- count thereof in Books kept for that Purpose.
Register of Tickets	{ John Tilby -	
Entering Clerks	{ T. Coxhead -	80 } 60 } 60 }
	{ J. Murray -	
	{ W. Norman -	
Stamper -	H. Andrews -	50
Watchman -	J. Hickford -	30
Inspector of Lot- tery Offices -	{ Thos. Wood -	To see that the Lottery Office Keep- ers take out Licences—and to prevent illegal Insurances as much as possible.— An Allowance of £. 400.

OFFICER FOR LICENCED RECEIPT BOOKS.

Inspector -	D. Henderfon -	To examine the Books of the several Persons licenced by the Commissioners, pursuant to Act of Parliament, to take Receipts therein without Stamps—to receive the Duty due on the said En- tries, and to pay the same into the Re- ceipt of the Revenue. Salary £. 50.
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MEDICINE DUTY OFFICE.

Register and Dis- tributor of Me- dicine Licences and Labels -	{ Thos. Matthews -	Ann. Salary £. 100 } To grant Li- cences to the Dealers, and to keep a Supply of stamped Labels for the Service of the Public.
Assistant to Do. -	{ J. E. Watfon -	
		70

DISTRIBUTORS

Officers.	Names.	Duty of each Officer—and Salaries.
DISTRIBUTORS OF HAIR POWDER CERTIFICATES IN TOWN.		
At the Head Office	Jon. Andrews -	Ann. Salary £. 130.
For the Westminster District	} Charles Blachley -	Mr. Blachley, £. 50 for an Office at Spring Garden—and an Office in Vere Street, free of Rent; Taxes for both paid by the Commissioners—An Allowance of Coals and Candles for the Offices.
For the City of London District	} Webr. Gillman -	Mr. Gillman.—Rent and Taxes for Office in Lombard Street, paid by the Commissioners.
For the Tower Hamlets District - -	} Geo. Leekey -	Mr. Leekey—Rent and Taxes for Office in Well-clofe Square, paid by the Commissioners.
For the Clerkenwell District -	} Thomas Stirling -	Mr. Stirling's Office is kept at the Office of the Clerk of the Peace for the County of Middlesex, on Clerkenwell Green.
Register of Hair Powder Certificates - -	} M. E. Sherwill -	Ann. Salary £. 80
His Assistant -	Vacant - - -	- - - 60

SEA POLICY OFFICE.

Distributor of Sea Policy Stamps	} W. H. Hart -	Ann. Salary £. 300	Explained by the Titles of their Employments.
Deputy to Ditto	J. C. Cogan - -	- - - 150	
Register of Warrants for Sea Policy Stamps	} J. J. Bassett - -	- - - 125	
Deputy to Ditto	F. Green - - -	- - - 100	
Keeper of the Credit Ledger	} A. Dundas - - -	- - - 100	
Keeper of the Cash Ledger	} B. Muffon - - -	- - - 100	
Clerks to the Distributor of Sea Policy Stamps -	} T. S. Beresford -	- - - 80	
	W. Mercer -	- - - 80	
Messenger -	W. Wingate - -	- - - 40	

That,

That in answer to the further Order of the Committee, dated the 2d May, we beg Leave to add the following Account of the Emoluments received by any Officer of this Revenue, from Pensions, or Places, or other Employments under Government.

Names.	Situations in the Stamp Office.	Pensions, Places, or other Employments under Government.
Joh ⁿ Byng, Esq.	A Commissioner	Has, for his Superintendence of the Barracks at Knightbridge, an Allowance of 10s. per Diem—knows of no other Emolument.
J. Smith, Esq.	Receiver	Is Agent for the Out Pensioners of Chelsea Hospital, with a Salary of 1,000 <i>l.</i> per Annum, and an Allowance of 1 <i>s.</i> per Pound for each Pensioner paid at Chelsea, &c. amounting to 574 <i>l.</i> Out of the First, he pays a Deduction of 1 <i>s.</i> in the Pound, and Salaries to Clerks and Agents in England, Scotland, and Ireland, to the Amount of 574 <i>l.</i> which leaves a Net Salary to the Agent of 900 <i>l.</i> per Annum.—Also Government Agent for Newfoundland, with a Salary of 100 <i>l.</i> per Annum.
P. Brydone, Esq.	Comptroller	Has a Patent Place in the Customs at Bristol.—Annual Salary 31 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> with Fees, which vary from 260 <i>l.</i> to 370 <i>l.</i> a Year.
Edward Badger	Comptroller's 5th Clerk	Is one of His Majesty's Gentlemen Pensioners, with a Salary of 75 <i>l.</i> per Annum, by Purchase.
E. Estcourt, Esq.	Solicitor	Receiver General for the County of Monmouth, under the Commissioners for the Affairs of Taxes.
James Royer	Clerk of the Securities	Has Allowances at the Treasury of 300 <i>l.</i> and 200 <i>l.</i> per Annum.
William Allen	Register of Warrants for stamping	Is a Commissioner of the Lottery, with a Salary of 146 <i>l.</i> 5 <i>s.</i> per Annum. Has an Emolument of 10 <i>s.</i> per Day, during his Attendance, as One of the Governors and Directors of the Royal Hospital at Greenwich.
W. R. Duill	Assistant to the Inspector of Courts and Corporations within the Bills of Mortality. Also Assistant to the Register of the Personal Legacy Duty.	Receives from His Majesty's Commissioners of Excise the Sum of 50 <i>l.</i> per Annum; being a Compensation for the Loss of his Office as Assistant Clerk in the Wine Licence Office, when the Duty was removed from the Management of the Commissioners of Stamps. Also receives from the Managers and Directors of the State Lottery a Daily Allowance, amounting to 125 <i>l.</i> per Annum, for figuring and examining the Tickets.

Names.	Situations in the Stamp Office.	Pensions, Places, or other Employments under Government.
F. Blackstone	Distributor of Stamps for London. Also an Inspector of Gaming Houses, and Venders of Cards, Dice, and Pamphlets. And Principal Surveyor and Inspector of Carriages (with respect to the Stage Coach and Diligence Duties) within the Cities of London and Westminster, and within 3 Miles thereof.	Receives an Emolument of 140 <i>l.</i> per Annum, from a Place in the Custom House.—Land, and all other Taxes, are deducted
Edward Royer	A Stamper	Receives from the Managers and Directors of the State Lottery a Daily Allowance, amounting to 77 <i>l.</i> 10 <i>s.</i> per Annum, for examining and checking the Tickets.
J. Hooper	Ditto	Is a King's Messenger, with a Salary of 60 <i>l.</i> per Annum, and Board Wages when on Duty.
Lionel Booth	Ditto Also Assistant to the Register of Pamphlets.	Receives 14 <i>l.</i> per Annum from the Postmaster General, for keeping a Receiving Office, for Letters, at No. 14, Duke Street, Portland Place.
Robert White	A Stamper	Receives from the Managers and Directors of the State Lottery an Allowance of 5 <i>s.</i> per Day for his Attendance at Guildhall during the Drawing of the Lottery.
Chris. Turner	A Rolling Press Printer	Was a Coast Surveyor at the Custom House—is now on the Superannuated List, with an Allowance of Sixteen Guineas a Year.
John Lucas	A Watchman	Receives 10 <i>l.</i> per Annum, at the Hawkers and Pedlars Office, for stamping the Licences.
Edward Cross	A Searcher and Surveyor of Cards and Dice.	Keeps an Office at Teddington, under the Postmaster General, for receiving Letters; the Emoluments from which has never exceeded 12 <i>s.</i> per Annum.
A. Bulgin	A Searcher and Surveyor of Cards and Dice. Also an Inspector of Gaming Houses, and Venders of Cards, Dice, and Pamphlets.	Receives a Salary as Assistant Office Keeper at the Foreign Department of the Secretary of State's Office, which, for the last Year, was 100 <i>l.</i> but does not expect to retain the Place.
Thomas Major	Marker of Dice Also Engraver of Stamps.	Receives a Salary of 50 <i>l.</i> per Annum, subject to Taxes, as His Majesty's Chief Engraver.

Names.	Situations in the Stamp Office.	Pensions, Places, or other Employments under Government.
George Harris	An Inspector of Gaming Houses, and Venders of Cards, Dice, and Pamphlets.	Receives a Salary of 300 <i>l.</i> per Annum, as a Clerk in the Office for auditing the Public Accounts.
James Walsh	Late Clerk to the Storekeeper of Glove Licences and Labels.	Has a Situation under the Duke of Portland, of a confidential but temporary Nature, with a Salary of 100 <i>l.</i> per Annum.
J. Fisher, Esq.	} Joint Distributors of Stamps for the Excise. — — —	Secretary to the Commissioners of Excise.
W. Jackson, Esq.		A Commissioner of Excise.
N. B. The Commissioners of Stamps not having received any Answer from these Gentlemen to the Application made to them, in pursuance of the Order of the Committee, are unable to make a more special Return.		

That, in Answer to the last Order of the Committee, dated the 11th of May, we certify;

That the Office is always open, except Holydays, from Half after Eight o'Clock in the Morning till Two, and occasionally also on Holydays, when the Public Business requires it.

That the Official Attendance is also Daily, in most of the Departments, and where that is not necessary, from the Nature of the Employment, the Officers attend Twice, Thrice, or as often in the Week as Occasion demands.

And the Duty required to be performed in each Office is duly executed, either by the Principals, Deputies, or Clerks therein, according to the Nature of the several Employments, and agreeably to the established Usage and Custom of the Revenue under our Care.

Stamp Office,
22d May, 1797.

EXAMINATION of JAMES BINDLEY, Esq. Commissioner of Stamp Duties; taken the 12th Day of June, 1797.

Q. HOW are the Distributors in the Country paid?—*A.* By a Poundage of £. 5 per Cent. on the Amount of their Remittances, which Poundage they retain in their own Hands, and charge in their Annual Accounts. The original Poundage, in 1694, was £. 7½ per Cent. it was reduced to £. 5 per Cent. about 1765 or 1766. The Head Distributor is alone accountable to the Office for the Whole of the Duties received. He is obliged to employ a great Number of Sub-distributors, to whom he allows £. 2½ per Cent. and for all whom he is answerable.

Q. What is the Discount allowed in London?—*A.* It is fixed by Act of Parliament at £. 2 per Cent. to each Person who takes Stamps to the Amount of £. 10 and upwards.

Q. What Proportion of the Revenue arises in London, and in the Country?—*A.* About Half in London.

Q. To whom do the Head Distributors in the Country remit the Money they receive?—*A.* To the Board, by Bills payable to the Receiver General; generally at a Month's Date; from some Places Bills cannot be got under Forty Days Date.

Q. Do they give Security?—*A.* Yes, to a large Amount, varying according to the Average Value of Stamps in their Hands.

Q. How are the Accounts of the Head Distributors passed?—*A.* They are Annually transmitted upon Oath.

Q. How frequently are Remittances made by the Country Distributors?—*A.* No stated Rule—they are directed to remit as soon as their Receipts are worth remitting.

Q. How frequently are Payments made into the Exchequer by the Receiver General?—*A.* Weekly—on a Wednesday the Balance of the Account made up on the Monday is paid into the Exchequer.

Q. Is the Collector of the Stamp Duties in Scotland as much under the Controul of the Board as the Head Distributors of English Districts?—*A.* He is on the same Footing in every Respect, except that he is paid by Salary instead of Poundage, which, on Account of the Extent of his District, would be excessive.

COMMISSIONERS RETURN to Questions proposed to them by an Order of the Select Committee on Finance, &c. dated Martis 4^o die Julii, 1797.

His Majesty's Commissioners for managing the Stamp Duties return the following Answers to the Questions proposed by the Select Committee on Finance, &c. in obedience to their Order, dated Martis, 4 die Julii, 1797.

Q. 1. Is the general Mode of collecting and accounting for the Stamp Duties the same now as stated in Numbers 6 and 7 of the Appendix to Second Report of Commissioners of Accounts?—If not, state the Difference?—*A.* The same in every Respect, except that the Stamps imposed on Sea Policies of Insurance, in the 35th of the King, c. 63. and also the Stamps for Hat Linings imposed in the last Sessions of Parliament, c. 125. are issued from the Head Office, as well as in the Country, upon Credit, to Persons dealing in those Articles, the Parties giving Bond to his Majesty duly to account for the Duties, pursuant to the Directions and Regulations of the said Acts respectively.

Q. 2. What Steps are taken by the Board to prevent Accumulation of Balances in the Hands of the Country Distributors?—*A.* By the Instructions given them on entering upon their Office, frequent Reference to their Accounts, as kept by the Comptroller—Application by Letter from Time to Time to reduce their Balances—By occasionally with-holding Stamps from such as are remiss in their Payments—by the Inspection and Report of proper Officers sent to examine the Stock of the Head and Under Distributors in the different Districts—and from their own general Accounts, Dr and Cr, Annually exhibited to us on Oath.

Q. 3. What Means has the Board of judging whether they return more or less Money in their Hands?—*A.* The preceding Account will, it is presumed, apply also to this Question.

Q. 4. If the Poundage of £. 5 per Cent. was a sufficient Allowance to the Head Distributors in 1765, is there not Reason to suppose it is more than sufficient now, when the Revenue arising from Stamps is trebled or quadrupled?

5. Have any Steps been taken by the Board to ascertain whether this Poundage could be diminished without Detriment to the Public Service?

6. What Steps were taken for that Purpose when the Poundage was reduced in 1765 or 1766?

A. The Poundage of the Distributors of Stamps in England has been subject to Alterations, since the Establishment of the Office, as follows—at first it was fixed at 18*d.* in the Pound on the Money collected

collected and remitted by them, on the several Duties; at which Rate it continued till 1758, when, in pursuance of an official Representation that it was a greater Allowance, with their other Advantages of Incidents, than was necessary for the Service of the Public, it was, by Treasury Order, reduced to £. 5 per Cent.—But, in the Course of the Year, the Commissioners represented, that in consequence of fresh Information received, and further Consideration of the Subject, they were of Opinion, that the Reduction was too great, and therefore recommended it to be again encreased £. 1 per Cent. which the Lords of the Treasury, by their Warrant, directed to be done accordingly.—In 1765 the Commissioners were required to consider of a further Reduction of Poundage, in consequence of the several additional Duties, when they reported, that £. 5 per Cent. appeared to them to be a sufficient Allowance for the Distributors in general, but with an Exception in Favour of those, whose Collections did not exceed £. 50 per Annum, who should be empowered to continue to charge their Poundage as before; which Regulation being approved of, was immediately adopted, and has not undergone any Alteration since that Time. From this Statement it will appear to the Committee, that this Sort of Allowance has been revised and modified from Time to Time, according to Circumstances; and proceeding upon the same general Principle of an extended Sale, there can be no Reason why the Profits thereon should not suffer some Abatement, with a due Attention however, to the additional Risk and Trouble that must necessarily be created by so great an Increase of Duties, both in Number and Amount. In order, however, that the Committee may have every Information to assist their Deliberations on this Article, which must be considered as of very great Importance to the Interests of the Revenue, in every Point of View, it may be here proper just to remind the Committee, that, in the Year 1783, on the Prospect of a very great Increase of Revenue by the various new Duties laid on in this Office about that Time, many of the Districts, and some not the most extensive, were divided, and additional Distributors appointed thereto by the Lords of the Treasury, by which Increase of Number, the Advantage of the Office was very considerably lessened to Individuals; and, as the Amount of those Duties, which were most reckoned upon (the Receipt Tax, for Instance, and some others) did not turn out well, and those on Horses and Carts were transferred, within a Year, to another Management, the Distributors, in fact, were put in a still worse Situation.

Q. 7. Would it be possible to collect the Revenue in the Country without the Intervention of Head Distributors?—A. We beg Leave to give a decided Opinion, that any Alteration in this
Respect

Respect would be very prejudicial to the Interests of the Revenue.

Q. 8. What Payments do the Head Distributors make out of their Receipts, exclusive of the Poundage to the Sub-distributors?

A. We do not know of any Payments made by the Distributors out of their Receipts, except the Allowance of £. 2½ per Cent. to their Sub-distributors; and they also provide their Stationary at their own Expense.

Q. 9. What is the Poundage allowed in Scotland to the Sub-distributors? is it more than sufficient?—A. The Poundage of £. 10 per Cent. granted to the Sub-distributors in Scotland, was settled at a Time when the Stamp Duties collected there were few, and of inconsiderable Demand compared with the present Consumption; and was no more than a sufficient Compensation to these Officers for their Care and Trouble in the due Execution of their Duty; but in the present improved State of that Country, there does not seem to be a sufficient Reason for continuing this Rate of Allowance, and, in fact, a Reduction of this Kind was thought of in 1783, when many additional and new Duties were brought into this Revenue, but no Proceedings were had upon it, then or since, as we did not think ourselves authorized to proceed therein without Instructions from the Lords of the Treasury so to do.

Q. 10. Are there any Reasons why a large Monthly Balance should be allowed to remain in the Hands of the Collector in Scotland?—A. The Head Collector of our Duties in Scotland we consider to be under the same Regulations, with respect to his official Conduct, as the Distributors in England; and the general Orders for expediting the Payment of the Public Money into the Exchequer apply to him equally with others. As the Office at Edinburgh, however, has a Controul over all the Rest in that Part of the Kingdom, and is the general Place both for Receipt and Disbursement, we conceive it may be necessary for the Principal Collector to keep a larger Balance in his Hands than can be wanted elsewhere, and a Monthly Remittance is all that has been hitherto required of him—his Payments are made with great Punctuality, and his Bills are drawn at a very short Date—and we think it probable, that he is enabled to be thus punctual and prompt, in consequence of his having a considerable Sum accruing Daily in the Banks at Edinburgh, who, from thus taking Charge of the Public Cash, and providing for the punctual Remittance of it to London, appear to have some Claim to a temporary Use of the Money so deposited with them—we have written to Mr. Menzies on this Head, and shall caution him against any improper Detention of the Public Money, if any such there has been, in future.

An ACCOUNT of HOLIDAYS observed by the OFFICERS
of the STAMP REVENUE.

HOLYDAYS.

Jan. 1. Circumcision
6. Epiphany
18. Queen's Birth-day—if
Sunday, kept Monday
25. Conversion of St. Paul
30. King Charles the 1st's
Martyrdom—if Sun-
day, kept Monday
Feb. 2. Purification of the Vir-
gin Mary
24. St. Matthias
Mar. 25. Lady Day
Apr. 23. St. George
25. St. Mark
May 1. St. Philip and St. James
17. Princess of Wales born
29. King Charles's Resto-
ration—if Sunday,
kept Monday
June 4. K. Geo. 3d. born—if on
Sunday kept Monday
11. St. Barnabas
24. St. John Baptist
29. St. Peter and St. Paul
July 25. St. James
Aug. 1. Lammas
11. Princess of Brunswick
Born
12. Prince of Wales Born,
if Sunday kept Monday

HOLYDAYS.

24. St. Bartholomew
Sept. 2. London Burnt—if on
Sunday, kept Monday
18. King George the 1st
and 2d Landed
21. St. Matthew
22. K. Geo. 3d. crowned—
if Sunday kept Monday
29. St. Michael,—Princess
Royal born
Oct. 18. St. Luke
25. King George the 3d's
Accession—if Sunday
kept Monday
28. St. Simon and Jude
Nov. 1. All Saints
4. King William Landed
5. Powder Plot—if Sunday
kept Monday
9. Lord Mayor's Day,—if
Sunday kept Monday
17. Queen Elizabeth's Ac-
cession
25. Duke of Gloucester born
30. St. Andrew
Dec. 21. St. Thomas
25. Christmas Day
26. St. Stephen
27. St. John
28. Holy Innocents.

MOVEABLE HOLYDAYS.

Shrove Tuesday
Ash Wednesday
Good Friday
Easter Monday
Tuesday

Easter Wednesday
Ascension Day
Whitsun Monday
Tuesday
Wednesday

HIS Majesty's Commissioners for managing the Stamp Duties, beg Leave to acquaint the Select Committee on Finance, &c. in Obedience to their Order, dated Lunæ, 12^o die Junii 1797, respecting the Observance of Holidays at this Office, that the Practice, as far as we can trace it back, is nearly co-eval with our Establishment; and has been recognized and admitted (but under what Limitations, in point of Number, cannot now be exactly ascertained) both by official Documents and continued Usage to the present Time. And in respect of the Authority by which they are constituted, there can be no Doubt but that they were, at first, settled, as they have been since varied, according to Circumstances, at the Discretion of the Commissioners for these Duties for the Time being; in whom the Power of appointing the Days and Hours of Attendance for the Dispatch of Business, together with the Direction and Management of the Whole, is, of course, vested by the very Nature and Provisions of the Commission under which they act. And it is most reasonable to presume, that the Selection of proper Days to be observed as Holidays was in general regulated by the Practice of the other Revenue Boards of earlier Establishment.

Of the different Holidays enumerated in the annexed List, those which are Statuteable explain themselves; and with respect to the rest, some are kept on Days when, by common Consent, little or no Business is expected to be transacted in the City of London, at the Bank, or other Public Offices; some have been adopted as commemorative of great national Events; viz. The Anniversary of Queen Elizabeth's Accession; the First Landing of King William and King George the First in this Country; a Deliverance of his late Majesty from the great Dangers of the Sea; with the Birth and Coronation Days of the Reigning Sovereign. And to these have been usually added (as Occasion was, and a Sense of Propriety and Respect demanded from Men holding Official Situations by the Favor of the Crown) the Birth Days of the Queen Consort; the Heir Apparent, and his Princesses; and others of the Royal Family in immediate Degree of Relation to the Crown, at the Time; and the remaining Days are such as are distinguished in the Kalendar; and for the Observance of which particular Services are appointed by the Church.

That the Public Business has been delayed, or otherwise injured by the short occasional Recess from official Duty, thus afforded to those who are constantly engaged therein, but at such Time, so far as relates to this Revenue, we have no Reason whatever to apprehend, as the Holidays in general are well known to all Persons frequenting this Office, who take Care always to be provided in Time with a due Assortment of Stamps to answer the Public Call during

during such Intermiſſion, in Town; and the Country Demands are conſtantly expedited in the ſame Way, and particular Attention is paid in this Reſpect previous to the Commencement of the Holidays at Eaſter, Whitſuntide, and Chriſtmas, which being consecutive Days may be ſuppoſed, of any in the Year, the moſt likely to create Delay or Embarrasſment, if not foreſeen and guarded againſt, as before mentioned. And, in fact, we do not know that any Alteration in this Reſpect has been required, or that any great Benefit would Reſult therefrom, either to the Revenue or the Public at large.

That having thus far conſidered the Object of Inquiry as intereſting the Public, we beg Leave to ſtate to the Committee what has occurred to us, taking it on the Ground of perſonal Benefit and Accommodation.

The Nature of our Eſtabliſhment not admitting of any general Receſs, and the Office being, with the above Exceptions, conſtantly open for the Diſpatch of Buſineſs; the temporary Relief afforded now and then by the Interpoſition of a Day or Two of Non-attendance to the Officers in general, and particularly to thoſe employed in the manual and laborious Part of our Buſineſs (many of whom are engaged likewiſe in other ſmall Concerns for the better Maintenance of themſelves and Families) will be eaſily conceived to be not only acceptable but even neceſſary to the Men in general; but eſpecially ſo to thoſe of infirm Health, and who are already advanced in Years.

There is beſides another Circumſtance relating to this Queſtion, which, touching ourſelves particularly, we would willingly have paſſed by for the preſent; but as it affects likewiſe our Secretary, his Clerks, and ſeveral other Perſons in immediate Attendance on the Board during its Sitting, it is a Matter of Juſtice due to thoſe concerned, to ſtate it fully to the Committee; and we think this the more requiſite, as it might otherwiſe never come to the knowledge of thoſe Gentlemen who have inſtituted this Enquiry.

From the Commencement of this Revenue, till within about Ten Years paſt, the Official Attendance, on what are commonly called Board Days, for the Commiſſioners, and the different Perſons connected with them, and acting under their Orders, was never more than Three Days in the Week, ſubject ſtill to the allowed Abſence on Holidays, as uſual; but in conſequence of the great Increase of Buſineſs, ariſing from the Accumulation of Taxes, not only of Stamp Duties, the original Object of this Revenue, but of various other Kinds, not of the ſame Growth, we have, for the Period above named, of our own Motion, and without any Direction by Authority, or Requiſition from that Part of the Public with whom we are immediately concerned, voluntarily ſubjected ourſelves

ourselves, and consequently the several Officers of the foregoing Description, to a Daily Attendance; which, considering our Number of Five Commissioners only, is, we believe, as close an Application, both of Time and Attention, to the Duties of Office, as will occur to the Committee, in their Enquiries on this Head, of the different Boards in the Revenue Department of Government.

That notwithstanding, we beg Leave to assure the Committee, that if a partial or even total Abolition of an Indulgence, so long admitted, and, as we trust, not abused in the Exercise of it, shall, in their Opinion, be of sufficient importance to deserve the Attention of Parliament, we shall not be forward to object to such Regulations as the Legislature in its Wisdom shall think fit to make in that Behalf; not doubting but that due Regard will be had, in such Case, to the Interests of those Persons, who having undertaken their several Employments under the Expectation of possessing them with all the Advantages thereunto belonging, will feel themselves materially affected by any Alteration that shall be made as to their Hours of Attendance;—a Consideration which we are persuaded the Committee will not, from the foregoing Statement, overlook in their Deliberations on this Head.

Stamp Office, Somerset Place,
7th July, 1797.

SEVENTH REPORT.

POST OFFICE.

(Ordered to be printed 19th July, 1797.)

YOUR Committee, in reporting upon the Regulations and Checks which have been applied to control this Branch of the Public Expenditure, and how far they have been effectual, proceed to state, that the Report of the Commissioners of Enquiry, made the 30th June 1788, upon the Post Office, was by an Order in Council, dated October 14th 1789, referred to a Committee of the Lords of His Majesty's Privy Council. From thence it passed, January 12th, 1792, to the Lords of the Treasury, who, having thought it expedient to refer the same to His Majesty's Postmaster General for their Opinion and Report upon the Regulations therein suggested, and having received their Observations, together with a proposed Establishment of the General Post Office, both in England and Scotland, reported the same, with their Approbation, to the Lords of the Committee, at whose Recommendation His Majesty was graciously pleased, with the Advice of His Privy Council, to order the Regulations and Establishments so proposed and approved to be carried into Execution under the Directions of the Lords of the Treasury.

§ 1. Your Committee, therefore, without following the detailed Remarks of the Commissioners of Enquiry, but classing the Regulations recommended by them under Three Heads, *viz.*

SEVENTH REPORT:

1. Regulations respecting Fees and Emoluments ;
2. Regulations respecting the Abolition of Offices, or Addition of Officers and Clerks ; and
3. Regulations of the Business of the Office.

Observe, 1st, That all the Regulations recommended by the Commissioners, respecting Fees and Emoluments, appear to have been adopted under the new Establishment of 1793, except in Four Instances, *viz.* 1. With regard to the Franking of News-papers by some of the Officers in the Inland Office. The Resident Surveyor in this Office is paid entirely by their Sale, guaranteed to him by the Public at £.700 per Annum ; and the Six Clerks of the Roads have also this Privilege continued, for Reasons stated by the Postmaster General.

2. As to Fees on registering Packets of Value, because the Postmaster General observe, that those Fees, being optional, would not be paid at all as Matter of Revenue.

3. As to the Emoluments of the Officers of the Post Office at Edinburgh, where the Postmaster General has thought it proper that the same Christmas Gratuities, and Privilege of franking News-papers, should take place as in England.

4. Also, as to the £.2½ per Cent. claimed by the late Comptroller General, which the Commissioners of Enquiry recommend to commence, according to the Tenor of his Warrant of Appointment, when the Net Revenue of the Post Office shall exceed £.300,000 a Year.

This the Postmaster General treat as a general Proposition, that the Comptroller General should be interested in the Productiveness of the Whole of the Post Office Revenue, which, they remark, depends upon many Circumstances unconnected with

with the Exertions of such an Officer, and may generally be expected to increase in Proportion to the Wealth and Commerce of the Country.

On this Subject Your Committee forbear to dwell, the Question relative to the Mode of compensating the Services of the late Comptroller General being under the Consideration of Your Honourable House.

2d. Respecting the Abolition of unnecessary Officers, or the Addition, in other Instances, of Clerks for the increased Business of the respective Offices, the greater Part of the Regulations recommended by the Commissioners of Enquiry have been complied with, either in the specific Adoption of their Plans, or in the virtual Adoption of them, by transferring the Business of some of the Offices to other Offices; but Your Committee can pronounce no Opinion as to the Proportion which the Number of new Officers and Clerks bears to the Increase in the Business of the Post Office.

In some Cases the Pensions and Salaries recommended by the Commissioners of Enquiry have been exceeded.

Under this Head, Your Committee must observe upon the Salary given to the Secretary* of the Post Office in the new Establishment. The Commissioners Report states his Salary and Agency for the Packets to have amounted, in 1784, to £. 1,738. 3s. 4d.; the Agency that Year being £. 1,169 11s 4d (but in a Year of War it has amounted to upwards of £. 2,000). He had only resigned the Secretaryship of the Foreign Office in the July preceding their Report, and was Part Owner of several of the Packet Boats in the Service of the Post Office on the Falmouth Station. Of the serious Abuses in the Packet Department the Commissioners speak in the strongest Terms, and much at length, stating £. 68,000 to have been unnecessarily expended, between April 5th, 1775, and

April 5th, 1788, “ which Sum might, and ought to have
 “ been saved.” An Account laid before them shews the total
 Expence, from 5th April 1770, to 5th April 1787, of the
 Packets to have been £. 1,038,133. 4s. 9d. Upon inspecting
 this Account the Commissioners say,* “ That the Expence of
 “ Captures, Repairs, and Hire, naturally attracted their
 “ Attention, especially as they found many of the Officers of
 “ the Post Office were Owners of such Packets, even down
 “ to the Chamber Keeper ; and that the Principal Officer in
 “ this Department (the Secretary) was not only interested as
 “ an Owner in several, but had an Emolument of £. 2½ per
 “ Cent. as Agency upon the Amount of the whole Ex-
 “ penditure, which Agency upon the Sum above-mentioned
 “ must have amounted to near £. 26,000 ; add to this, the
 “ Annual Gain as Part Owner of fundry Packets, and the
 “ Emoluments to his Office from the Packet Service alone,
 “ for the above Period, could be little less than £. 50,000.”

“ So considerable an Advantage obtained (they observe)
 “ from a Service over which it was, in part, his Duty to super-
 “ intend, and to check every improvident Expence, needs
 “ no comment ; it is only surprizing the Continuance of it
 “ should have been permitted even to this Day.”—Notwith-
 standing this and other Passages of severe Reprehension in the
 Commissioners Report, this Secretary, though the Com-
 missioners Report was made in June 1788, remained unnoticed
 as to the Shares in the Packets till March 6th, 1793, and,
 after all, is still Proprietor in one of the remaining old Packets,
 besides which he has a net Salary of £. 1,000 a Year, and
 £. 400 Annuity annexed to his Office, and instead of his
 retiring from his Situation upon his becoming unable to per-
 form his Office, the Principal Resident Surveyor is, within
 these Five Months, appointed Joint Secretary with him. No
 Alteration whatsoever takes place, however, on this Occasion,
 in the First Secretary's Salary, but the Joint Secretary retains
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* Com. of Enq. p. 34.

the Emoluments of his former Office (that Office being abolished) ; and he states it to be settled, in case of the First Secretary's Demise, that he is to become sole Secretary, with a Salary of £.500 a Year, in Addition to the Guarantee of £.700 a Year, which he now receives. It is meant that these Two Sums, in future, shall become the total Amount of the Annual Income of the Secretary of the Post Office. This Indulgence towards the First Secretary is certainly not calculated to encourage, in the other Officers of the Post Office, a strict Attention to the Duties of *Œ*economy in their several Departments, or rather it is not calculated to discourage the Reverse ; a Principal much to be attended to in rewarding the Services of Public Officers.

Of Mr. John Stanton, the late Comptroller of the Bye and Cross Roads, the Commissioners of Enquiry say, " That " being then but lately appointed, and having another Office " in the Department producing upwards of £.200 a Year, " which he executes by Deputy, they are doubtful whether " any Compensation should be made to him for the Loss of " the Office ; but that the Collector, having been long an " efficient and able Officer, ought to have a proper Provision for Life."—Your Committee, finding that the Comptroller had retired under the new Establishment with a Pension of £.600 a Year, which is more than his Pay and Emoluments are stated in the general Account of Salaries, &c. to have been in 1782, whilst the Collector has also retired upon £.200 a Year, thought it right to enquire what Office Mr. John Stanton, the late Comptroller of Bye and Cross Roads, continues to hold, with its Salary and Emoluments, and whether executed by Deputy ; also the Reasons upon which Mr. Stanton's Pension of £.600 was granted.

To this a Return has been made, that Mr. John Stanton was appointed Postmaster of Isleworth in June 1780, the
Duty

Duty of which Office is, and was done by his Predecessor, by Deputy, though he has at Times resided on the Spot, and attended to it himself; the Salary of this Office is £. 75. 8s. ; and the Emoluments, which vary considerably from accidental Circumstances, were, from the 10th of October 1795, to the 9th of October following, £. 222. 9s. 6d. amounting in the Whole to £. 297. 17s. 6d.

Mr. Stanton was appointed Comptroller and Resident Surveyor of the Bye and Cross Road Letter Office, on the 21st of September 1785, with a Yearly Salary and Emoluments amounting to £. 687. 10s. which is the same as was received by his Predecessor. The Duty of these Offices were executed by Mr. Stanton till the 5th of January 1793, when, from an Arrangement of the Privy Council, in consequence of the Report of the Commissioners of Enquiry, those Offices were abolished, and a Pension of £. 600 per Annum was granted to Mr. Stanton in lieu thereof.

Mr. Stanton, it appears, is Forty Years of Age, or thereabouts, and the Joint Secretary* of the Post Office states, by Command of the Postmaster General, as the Reasons upon which the Pension of Mr. Stanton was granted, that his Office was declared unnecessary by the Report of the Commissioners of Enquiry on this Office, and that his Pension was settled in Conformity to the Principle laid down by the Commissioners, as appears by the Extract from their Report; namely :

“ In the Course of this Enquiry we have found some
 “ Offices Sinécures, others rendered unnecessary by the Ar-
 “ rangements in consequence of Mr. Palmer’s Plan, and
 “ others we have recommended to be abolished; we are,
 “ however, of Opinion that the present Possessors of such
 “ Offices, ought not to suffer in their Income from Regula-
 “ tions made for the Public Benefit, but that they should
 “ be

* Supplement (B.)

“ be compensated for the Loss of Office by an Annuity during their Lives, unless otherwise provided for in the Service of Government.”

On this Your Committee observe, that the Amount of Mr. Stanton's Salary and Emoluments, in the general Account of the Post Office Establishment, does not agree with that stated in the particular Return ; it being stated in the general Account to have been, in 1782, £.570 1s. 8d. whilst the particular Return to the Enquiry of Your Committee states him to have been appointed the 21st Sept. 1785, with a Yearly Salary and Emoluments amounting to £.687. 10s. ; but this Difference arises, as it appears by the Examination of Mr. Freeling, Joint Secretary * of the Post Office, from Mr. Stanton's Allowance of House Rent, which was £.100 a Year, not having been stated in the Fees and Emoluments of the Office for 1782. This, though it reconciles the Accounts, does not justify the Amount of the Pension granted to Mr. Stanton ; and the general Opinion of the Commissioners, which is quoted as a Justification of this Pension, appears to Your Committee to be superseded by their particular Opinion upon this Case, as stated in the Opening of this Subject. At all Events Your Committee must observe, that the Amount of this Pension largely exceeds the Rate of Compensation stated to be allowed even to Officers retiring after long Service, and at an advanced Age, being usually calculated at Two Thirds of their former Income.

Mr. Potts, late Comptroller of the Inland Office, has retired on a Pension of £.700 a Year, and is now in America. He is about 60 Years of Age. His Office is stated to have produced in Salary, £.336 6s. 8d. besides Emoluments from the Privilege of sending Newspapers and periodical Papers, &c. to the West Indies and America, stated, in 1791, to have made his Income amount to £.781. 6s. 8d. but

but in 1793 supposed to have been more considerable, as one of the Officers recollects to have seen Mr. Pott's Books, by which it appeared that the Profits upon News-papers alone somewhat exceeded £. 900 for that Year.

The Office of Secretary to the Foreign Department, say the Commissioners of Enquiry, is not necessary; the Duty has been always performed (until July preceding their Report) by the Secretary of the Postmaster General, to whom it ought to revert.

The Secretary, Mr. Maddison, Nephew to Mr. Todd, has retired on a Pension of £. 200 a Year.

The Solicitor has a Salary of £. 200 a Year, and an additional £. 100 in lieu of Fees, whereas the Commissioners recommended a Salary of £. 200 Net, and without Fees.

An Observation of the same Nature, respecting the Excess of Salaries beyond those recommended by the Commissioners, applies with respect to the Receiver General and his Clerks, the Accountant to the Bye and Cross Roads and his Clerk, and the Deputy Accountant General. These Additions may, however, have been rendered proper by the Accumulation of Business in their different Departments.

An Architect has been appointed in this Office, since 1784, with a Salary of £. 150 a Year, who acts as Surveyor with regard to all their Buildings, and examines, certifies, and reports on all Bills for the Information of the Postmaster General, previous to the granting Warrants for their Payment. He is stated to have no Commission on Account of Buildings at the Post Office under his Direction.

The Penny Post Office is so much altered from its Establishment, as it stood previous to 1794, that the Regulations of the Commissioners of Enquiry, respecting its Officers and

and their Salaries, are by no Means applicable, except so far as relates to abolishing Fees and Emoluments, which are not permitted on the new Plan.

3d. Some Regulations in transacting the Business of the Office, recommended by the Commissioners, have been objected to by the Postmaster General, some only adopted in Part, and others not noticed in their Observations. Your Committee will briefly state, upon the Whole of this Subject, what appears to them the most important.

The Commissioners state, “ That the Office of the Accountant General ought to form a Check upon that of the Receiver General ; that Officer ought to have Knowledge of all his Receipts and Payments, for which Purpose not only the Bills remitted by the Deputies should be entered by him, but the Cash Remittance also, Daily, as it is made ; and the Letter Bill Clerk in the Inland Office, and Deputy Comptroller in the Foreign, ought to transmit to this Office the Amount of the Payments made from Time to Time by the Letter Carriers and Window Men ; this will not only enable the Office to check the Receiver General’s Weekly Receipts, but be the Means of more regularly substantiating the Remittances from the Deputies, which at present are chiefly taken from the Receiver General’s Books. This,” they remark, “ is a very disorderly Mode of proceeding.”*

All Warrants from the Postmaster General, they recommend to be entered in this Office previous to Payment, which will establish a Check upon the Credits of the Receiver General. This Officer is required to examine and state all Bills for Articles supplied, or Services performed, previous to their being laid before the Postmaster General ; but such Examination only extends to the same being right cast, for he is not empowered to call for the Authority for the Expenditure, nor for the Vouchers of its being duly made.

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As the Expenditure in the various Departments of this Office amounts to a very considerable Sum Annually, they are of Opinion, that it should be subjected to a very strict Control, and that there ought to be a Power vested in the Accountant General, for the special Purpose of examining, certifying, and reporting upon all Bills before Warrants are granted for Payment thereof ; he should have Power to call for the Authority, and to judge of the Reasonableness of the Charge made, and of the Vouchers exhibited to support it ; upon all which he should report his Opinion to the Postmaster General for their Information, previous to their granting Warrants for the Amount. “ We deem,” say they, “ such
 “ a Control absolutely necessary, and we conceive that the
 “ Accountant General is the proper Person to perform this
 “ Duty ; we are, however, of Opinion, that this Officer
 “ should be independent of the Post Office, and his Appoint-
 “ ment originate from the Commissioners of Your Majesty’s
 “ Treasury.”

To this the Postmaster General have objected as to the Independence of the Accountant General, because, “ they
 “ being responsible for the Whole, if their Officers are to be
 “ exempted from Obedience to them, perpetual Confusion
 “ must ensue.” They also say, “ that the Accountant Ge-
 “ neral ought not to have a Power of suspending, if the
 “ Secretary, Comptroller of the Foreign Office, and Receiver
 “ General and Comptroller of the Bye and Cross Road Office,
 “ have it not ; if he reports to the Postmaster General the
 “ Misconduct of any of his Officers, he is sure of being
 “ properly supported.” As to the Accountant General checking the Receiver General’s Accounts, it is said by the Postmaster General, that they have frequently desired him to do so ; it is done in Part, and when the new Establishment takes Place, it should be considered as his constant Duty to
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point out to the Postmaster General any improper Articles, of which the Postmaster General will judge.

The Establishment at present belonging to the Accountant General's Office, detailed in a subsequent Part of this Report, would not be equal, it is said, to the various Duties recommended by the Commissioners. His Control over the general Receipt of the Revenue of the Post Office is complete at present, and independent of the Postmaster General, as regular Returns are made to him from the different Departments of the Post Office, of all Sums paid to the Receiver General, whose Accounts must ultimately correspond with the Aggregate of those returned to the Accountant General from the different Offices. The Expenditure of the General Post Office is under the Discretion of the Postmaster General as to its Reasonableness and Expediency, but subject to the Examination and Signature of the Accountant General as to its Correctness and Calculation, prior to the Payment of the Warrants. The Bills which are remitted from the Country Postmasters to the Secretary of the Post Office, cannot be carried to their Credit with the Receiver General, as Cash, till they are actually paid, and are in the Office at the Risk of the Country Postmaster till that Period; the Check, therefore, as to that Part of the Revenue, is held upon the Receiver General's Cash Account. The Accountant General is the proper Officer of the Post Office, under the Postmaster General; the Receiver is a Patent Officer under the Treasury, not responsible to the Postmaster General, but to the Treasury. It seems, therefore, less necessary to erect the Accountant General into an Officer independent of the Postmaster General, which could only be done by a considerable Addition to the Establishment of the Office of the former. It may not, however, we conceive, be improper, by some Regulation of Office from the Postmaster General, to furnish this Officer with further Powers, and to increase his Duties, by directing, and enabling

him to check the Receipts of the Receiver General Weekly, according to the First Part of the Commissioners Statement.

Respecting the Power recommended to be vested in the Accountant General, for the Purpose of examining, certifying, and reporting upon all Bills, this, as has been already stated, is examined by the Architect, whose Duties as Architect and Surveyor, and the Mode of executing them, are detailed by himself in a Letter to the Postmaster General, January 19th, 1793; to whose Orders of August 22d, 1787, we also refer on the Subject of the regular Audit and Checks of Tradesmen's Bills.

The Commissioners have recommended that the Public Money should be lodged in the Bank, in the Name of the Receiver General, who should specify in his Drafts the Services for which it is drawn, in like Manner as the Paymaster General of the Forces and Treasurer of the Navy now do.

On this the Postmaster General refer to a Letter of Mr. Mortlock's to their Lordships, dated January 18th, 1793, in which Objections are stated to this Measure, and the Balances now remain in the Receiver General's Hand, with this Difference, however, that he pays the Money into the Exchequer as it arises in each Quarter, under such Circumstances as Your Committee shall have occasion to notice more particularly in their subsequent Observations.

The Commissioners are of Opinion, that the Postmaster General at Edinburgh ought not to retain Balances in his Hand, but remit them Weekly, and transmit at the same Time a Weekly State of his Receipts and Payments, examined and certified by the Accountant.

To this it is objected by the Postmaster General, that as this could be only for the Edinburgh Collection, and not for the

the Deputies all over Scotland, it would be very troublesome to him, and of no Use to the Post Office : He had not a Shilling in his Hands for the Quarter ending 10th October 1792, which Year immediately preceded the Date of the Postmaster General's Observations.

The Commissioners had stated, that they found from the Accounts transmitted by the Deputy Postmaster at Edinburgh, that he constantly retained a Balance of upwards of £.10,000, although the Amount of his Quarterly Disbursements never exceeded £.3,000, which his Current Receipts would always have supplied. At present his Quarterly Disbursements somewhat exceed £3,500, and he remits the specific Sum of £.8,000, about the Middle of each Quarter, without the £.2 per Centage, which was heretofore charged upon the £.7,000, which the Deputy Postmaster of Edinburgh used, according to the Report of the Commissioners, to remit at the End of each Quarter.

It appears from the Account of the Balance remaining in the Receiver General's Hands at Edinburgh, on 5th January 1796, and on the 5th of each subsequent Month to 5th April 1797, with the different Receipts, Disbursements, and Remittances during that Period, that the Balances in the Receiver General's Hands at Edinburgh have always exceeded £.5,000, and that they have fluctuated from that Point to £.11,000 and upwards*. It seems desirable that the Remittances from the Deputies in Scotland to the Receiver General at Edinburgh should be hastened, as they do not commence till a Month after the Expiration of each Quarter, and continue to be made till the End of the subsequent Quarter in Bills of various Dates, which possibly might be shortened.

Your Committee, however, have the Satisfaction to learn from a Letter* dated March 26th, 1792, written by Order of the Postmaster General, that the Postmaster General

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have not been altogether inattentive to the State of the Balances in the Deputy Postmaster of Edinburgh's Hands; but that finding that a real Balance of £.8,647. 16s. 4d. remained on his Account for the Quarter ending the 10th October of the preceding Year, and conceiving that the Sum of £.650 would be sufficient, with the current Receipts, to enable him to carry on the Business of the Office, they directed him to remit immediately £.8,000 to the General Post Office. And Your Committee observe, that the Remittances of the Deputy Postmaster of Edinburgh to the Receiver General, for the Four Quarters ending Christmas 1796, the last of which were made on the 4th of April 1797, amount to £.54,265. 5s. 6d. a Sum rather exceeding the Net Revenue of that Year, for deducting £.15,554. 0s. 4d. being the Amount of Monies expended and returned Letters, from £.69,338. 5s. the Gross Revenue, the Remainder will be £.53,784. 4s. 8d. for the Net Revenue of 1796.

The Commissioners recommend, that the per Centage on the Remittances to Paris, Amsterdam, and Brussels, should cease, and the Fees paid on the Pensions of the Duke of Grafton, and the Heirs of the Duke of Schomberg, should go in Aid of the general Fund, which is afterwards proposed by the Commissioners of Enquiry.

The Postmaster General observe on this, that all that is now paid to the Receiver General and his Clerks is in future to be paid to the Revenue, viz. the Allowance paid by the Dutch of £.1 per Cent. and One Half per Cent. on £.8,700 Parliamentary Pensions, and the Revenue will cease to pay, and will therefore gain £.1 per Cent. on the Paris and Brussels Remittances.

The Commissioners recommend, that a Board should be held once a Week at least, for the Purpose of effectually superintending the Management of this great Branch of the Revenue, and of checking its Expenditure.

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This Recommendation not having been noticed by the Postmaster General in their Observations, Your Committee required to know whether any, and what Regulations, had been made on this Subject, when they were informed, by Command of the Postmaster General, that they do not hold a Board Weekly, but as often as any particular and urgent Business may require it; and that all official Papers are laid before the Postmaster General Daily, so that prompt and immediate Attention is paid to the Wishes of the Public, and the Exigencies of the Service. It is added, "that if the Superintendance of the Duties of this Department was to stand over for a Weekly Board, much Inconvenience would arise from it." * In Explanation of this it has been stated by One of the Noble Lords who fill the Office of Postmaster General, that a Board consists of the Postmaster General and their Secretary, with the Solicitor in all Matters of a legal Nature, and all the other Officers attending in their several Departments, to be ready if called upon by the Postmaster General. Boards are held less frequently now than formerly, as the Daily Business of the Office is communicated to the Postmaster General by Minutes and Letters, on the Back of which the Postmaster General give Directions of what is to be done. Boards are now held upon the Complaints against Officers or the Country Postmasters, who are often summoned to London for that Purpose. The Daily Business consists of the Return of the Number of Letters Inwards and Outwards, the Time of the Mails Arrival and Departure, that of the Foreign Mails, &c. Remarks of the President on Duty as to the Conduct of any of the Officers, and such official Papers and Occurrences as may arise in the Course of the Day. The Daily Report is always sent by the Letter Carrier of the District with the Post Letters, and are immediately forwarded to the other Postmaster General, or returned to the Office early next Morning, from whence they are forwarded to him. A Book is kept for the Purpose of copying the Postmaster General's

General's Observations, made on the Back of the Minutes, &c. and they become a Record of the Office. The Signature of both Postmasters General is requisite to complete an Order, but in Cases of particular Exigency, one Postmaster General has taken it upon himself to give an Order, which is subsequently signed by the other Postmaster General.

The Commissioners recommend, that the Second Clerk of the Receiver General should pay all Contingencies of the Office not now paid by Warrant on the Receiver General. To this the Postmaster General objects, that the Difficulty of ascertaining what might be called Contingencies, and of having Two Paymasters in the same Office, would create Trouble, Confusion, and Delay.

The Commissioners recommend, that Fees should continue to be paid on certain Instruments issuing from the Post Office, and Business done therein, according to a Table annexed to their Report. The Produce to be carried to the Credit of the Revenue.

The Postmaster General, however, propose that all Fees in that Table should be abolished, except for an Express, *2s. 6d.* when sent, and *2s. 6d.* when received; also except the Fees on the Parliamentary Pensions, which will go to the Revenue; and also except the Fees for registering Foreign Packets of Value, Inwards and Outwards, which will continue to be received and applied as at present; and also except the Fees for embarking on board His Majesty's Packets, which will continue to be received and applied as at present.

In order to promote the Circulation of News-papers, the Accommodation of the Public, and Increase of Revenue, the Commissioners recommend a regular News-paper Office to be established in the General Post Office, and they give a Plan for such an Establishment.

On this the Postmaster General refer to the Objections which are detailed in Two Papers subjoined to their Observations, signed by the Clerks of the Roads, where they state at length the bad Effects which this Regulation would produce, by Diminution of the Stamp and other Duties, supported by instancing the Effects of the Penny Postage to Ireland, which reduced the Number of News-papers sent thither from a Weekly Average of £. 8,000 to £. 1,380 ; they also state divers Frauds and Abuses which would follow upon its Introduction.

The Regulations recommended by the Commissioners of Enquiry, in the Management of the Packets, seem to have been thought less capable of Execution, though the Object of them appears, from the Statement of the Commissioners, to have been an unbounded Source of Expence and Peculation.

It was considered by the Commissioners, that the Agents of the Packets at Dover and at Harwich were unnecessary, and that their Duty might very well be performed by the Deputy Postmasters at those Places, with a trifling Addition to their present Salary. To this the Postmaster General reply, that where there are Packets there must be Agents to controul the Captains, to see that the Packets are kept in Repair and mustered, sail at their Time, report their Passengers and Freight, &c. account for the Money received, and also to take charge of the Dispatches, forward the King's Messengers, &c.

The Hire of the Packets, according to the Commissioners, should be stopped when they are under Repair, or under Seizure for smuggling, until the Agent grants a Certificate that they are again ready for Sea. According to the Postmaster General, it should not be stopped, if the Owner finds another Packet in her Stead, until the Cause be decided : As this Observation, however, does not apply to the Case

of a Packet under Repair, Your Committee are of Opinion, that the Hire should always be stopped during Repair, unless another be found in her Stead, as the Commissioners have reported some very grave Abuses under that Head.

The Commissioners say, that the Burthen of the Falmouth Packets should be 150 Tons, and their Complement Eighteen Men; Vessels of this Description being fit to go to any Part of the World, and navigated at a small Expence. Every Idea of Defence should be relinquished, and they should owe their Safety to fast Sailing, for which they ought to be particularly fitted.

The Postmaster General state these Packets to be 170 Tons Burthen, Twenty being added in consequence of the Captains' Representation, "that the Builders concurred with them in Opinion, that by adding Three Feet to the Length of the Keel, and One Foot to the Breadth, the Ship would sail much faster, be a better Sea Boat, and enable them to stow their Stores and Provision for the usual Length of their Voyage." The Navy Board were also of Opinion, that Vessels of 169 Tons Burthen might be proper, &c.

The Postmaster General state further, that in the Opinion of many professional Men, and of themselves, it will be proper to make the Experiment of not arming the Packets against an Enemy in force, but only against Row Boats and small Privateers.

The Share of Freight Money at present allowed should be continued, according to the Opinion of the Commissioners, but the Proportion of Freight for Passengers, which the Post Office now takes from the Owners of the Packets, should be relinquished to them, and of course the Allowance for victualling the Passengers should cease, the Rate of Passage

sage Money being fixed, and proper Reservations made for British Subjects in Distress Abroad, who may require a Passage Home gratis.

To this the Postmaster General reply, as to the Proportion of Freight for Passengers, that the Office ought not to give up £. 1200 a Year without an Equivalent*; and that the Terms are already sufficiently good for the Owners. As to the Allowance for victualling Passengers, they say, "that it might certainly cease, as they pay already for their own victualling, if the Officer paid One Shilling a Day per Man for victualling the Crew; but as the Post Office now pays only Nine Pence a Day per Man for victualling the Crew, and is in future to pay Ten Pence (until it may be necessary to pay a Shilling in the Event of a War) therefore until One Shilling is paid, this Allowance for victualling the Passengers may continue to be received."

The Commissioners propose, "that the Owners of Packets should be obliged, in order to prevent Abuse, to take upon themselves the Risk of Capture in Time of War;" but the Postmasters General are of Opinion, that no Insurer would undertake to insure a Packet in the Event of a War, without knowing with whom the War is to be carried on, or the State of the King's or the Enemy's Fleet.

The Commissioners observe, that Contracts for the Packets should be made by public Advertisement, and sufficient Security required for the due Performance thereof; the Agents ought to attend, that the Contractors for the Packet Service comply duly with their Contract, for which Purpose he should frequently muster the Men on board each Packet, and always, immediately on their Arrival from Sea, he should

* For the Manner in which the Agents account for Head Money of Passengers, and the Proportion of Freight of Bullion due, &c. to the Post Office, see Mr. Freeling's Examination, Supplement (C.)

examine the Vessels from Time to Time, that they be fitted according to Contract, see the Mariners receive their Wages, and attend to their Complaints; he ought to keep a regular Journal of every Transaction and Occurrence, which should be transmitted Weekly to the Postmaster General.

Many of these Regulations are, according to the Postmaster General, complied with; but they state in their Observations, "That they have more than once sent round to various Persons to enquire the Price of the Hire of a Packet; every one of them has been much dearer than those of the Post Office; and the Postmaster General are sure none can be better than their new ones would be, as they would be all built under their own eye, as the Three last have been *."

The Payment of Wages in Presence of the Agent would discredit the Commanding Officer, and destroy his Authority, as it strongly implies, if it does not express, a Doubt of his Honesty.

Finally, the Commissioners think that the Packets belonging to the Public should be sold, and every Person employed in the Department of the Post Office strictly prohibited from being concerned, directly or indirectly, in the Packets, or as Agents for the Owners thereof.

This Regulation was ordered by the Postmaster General for the future, but not as to the present, Owners; and upon Your Committee requiring to be informed from the General Post Office, how far this Regulation had actually been adopted, they have received a Copy of the Postmaster General's Minute, of 6th March 1793, to the Agent at Falmouth (of which Copies were sent to the Agents at Dover,

* See also the Inspector of Packets Examination as to the Price of the Hire of Packets, Supplement (F.)

Harwich, and Holyhead) declaring, " That as the Secretary " to the Post Office was not in future to be Agent to, or have " any Share in any of the Packets, so neither should any " of the Agents at any of the Ports be Sharers or Owners " in Whole or in Part, or sell or supply any Articles for " Packets."—Your Committee are further acquainted, that the Agents at those Stations have been required to make out a Statement in Answer to Your Committee's Enquiry on this Subject: And Your Committee are assured by Mr. Freeling, that neither they, nor any of the Officers in the General Post Office, are now concerned, either as Owners or Agents for any of the Packets employed in the Service of the Post Office, excepting the First Secretary of the Post Office, Mr. Todd, who still retains a Share in the Grantham Packet.

The Commissioners in their Report recommended, " that " the Pension and Allowances payable to worn-out Seamen, " their Widows and Relatives should be regulated, so that " those only duly entitled be benefited thereby. The Al- " teration in the System of the Packets," say they, " will " very soon occasion a Deficiency in the Fund appropriated " for the Payment of such Pensions, which ought to be " made good out of the Revenue during the Lives of the " present Annuitants; after their Decease the Public Ex- " pence on this Head should cease."

From the Postmaster General's Observations on this Head it appears, there were Two Funds, one for superannuated Captains, paid by themselves, but from which some are exempt, and others not; this Fund is to be discontinued for the future, and it is intended to apply to the Treasury to give a Captain worn out in the Service £. 100 a Year, upon a Statement being made of his Services, Age, or Illness. A Letter of the 20th January 1796, from the Secretary of
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the Post Office to the Agent at Falmouth, shews the exhausted State of this Fund, and directs the future Payments of Pensions to be made and entered in the Account of Incidents. This will produce a probable Increase of 3 or £.400 a Year to the incidental Expences.

The other Fund for Seamen (which alone the Commissioners seem to have noticed) is stated by the Postmaster General, “ to have been paid by One Shilling per Man per Month “ upon 18 Packets upon the Falmouth Establishment, and “ by Stoppages from the Wages and Victualling of every “ Man absent without Leave ;” and is further made up by Treasury Warrant. The Amount of those Pensions may be about £. 800 per Annum.

The Postmaster General state further, “ that the Mates “ have also a Claim on the Widows Fund, and give their “ Opinion, that there should always be such a Fund for the “ worn-out Seamen in this most important Branch of the “ King’s Service, but that it will by no Means be sufficient “ to support the Widows and Children.”

It appears that the Seamen’s Fund now no longer exists, but the Pensions, amounting to £. 700 a Year, are paid out of the Revenue, which, at present, may be considered to be indemnified by the One Shilling per Man per Month, and the Mulcts, &c. These, however, will not probably exist in Time of Peace, as the One Shilling per Man per Month in Peace will, for 18 Packets and 21 Men each, be only £. 245. 14s. leaving £ 450, or thereabout, to be provided from the Account of Incidents.

§ 2. Having thus stated the Regulations and Checks proposed by the Commissioners of Enquiry in the Post Office Department,

Department, as far as the same appeared important to Your Committee, and were either objected to by the Postmaster General, or only carried partially into Effect, or not noticed at all in their Observations. Your Committee next proceed to enquire into the Increase or Diminution of the Salaries and Emoluments of the Officers in this Department since the Year 1782, which will lead to an Enquiry also into the Increase or Diminution of the Revenue of the Post Office during the same Period, as far as it can be ascertained by Returns from the Post Office.

On the Subject of the Increase or Diminution of the Expenditure of this Office, in Salaries or otherwise, since 1782, Your Committee, in consequence of the important Alterations which have taken place in the Mode of conducting the Business of the Office, by the Introduction of the Use of Mail Coaches, in 1784, and the interior Regulations which have subsequently been adopted, think it sufficient to state in a concise Manner, the new Establishment formed under the Order of His Majesty in Council, already mentioned in the Opening of their Report, together with a brief Account of the Penny Post Office, as new modelled in 1794; of the Edinburgh Post Office, as regulated in 1793; of the Deputy Postmasters both at Home and Abroad; and of the Packet Boats, noticing progressively, in obedience to their Instructions, which refer them back to the Year 1782, the State of the Offices, their Salaries, Fees, and Emoluments, at that Period.

Stating also the incidental Expences of the different Departments, as far as an Account of them can be obtained, at the Close of the last Year, 1796, and that of 1782, or some one of the subsequent Years, as they happen to be stated by the Commissioners of Enquiry.

The Office of Postmaster General has now a Net Salary annexed to it of £. 5,000 a Year; his Salary and Perquisites were £. 5,177. 19s. 7d. in 1782.

The Secretary has £. 1,000 Salary, and an Annuity of £. 400 per Annum; his Receipts, in 1782, were £. 2,824. 11s. 3d.

The Office of Clerk to the Postmaster General was abolished in 1793, the Duties being performed by the Secretary's Chief Clerk. The Salary and Emoluments, in 1782, were £. 562. 17s. 8d.

There are Five Clerks in the Secretary's Office at fixed Salaries, amounting together to £. 720 a Year.—In 1782, there were 7 Clerks, Two of whom are transferred to the Dead Letter Office. Their Salaries and Emoluments, in 1782, were £. 865. 8s. 3d.; but since 1784, Three Clerks of the Minutes have been created, whose fixed Salaries amount in the Total to £. 179. 4s. the Business, therefore, of the Secretary's Office is conducted at the Expence of £. 2,299. 4s. which, in 1782, was £. 4,252. 17s. 2d.

Out of the Secretary's Office has sprung the Dead Letter Office, established since 1784, which consists of an Inspector (appointed on that Occasion from the Clerks of the Secretary's Office) with a Salary of £. 300, and Annuity of £. 50 a Year. He has Six Clerks, One of whom was Inspector of Bye and Cross Road Letters, now consolidated with this Office, and another was Seventh Clerk in the Secretary's Office. The other Four are new Clerks. Their Six Salaries amount to £. 490 a Year, and the total Expence of the Office is £. 840. besides which, the late Inspector of Dead Letters has a Pension of £. 80 per Annum.

The Receiver General's Salary is made £. 800 Net *. In 1782, his Salary and Emoluments were rated at £. 459. 2s. 6d. independant of the occasional Advantages derived from the Use of the Public Money in his Hands, as he then only paid £. 700 Weekly into the Exchequer, with One additional Payment at the End of each Quarter; instead of which, it is stated by the Receiver General, that he now pays the Money into the Exchequer as it arises in each Quarter, receiving Balances for the Payment of the current Expences. It must, however, be observed, in comparing the Quarterly Balances (retained in the Hands of the Receiver General for the Purpose, as is stated, of paying the current Expences of the Office) that the Sums retained Quarterly in 1796 exceed those retained Quarterly in 1783, in a much greater Proportion than the Average Expences of the Office are stated to bear to each other at those Periods; and it does appear probable, that the Receiver General may still derive considerable Advantage from the Use of the Public Money resting in his Hands †, although his Salary is made £. 800 per Annum, instead of £. 600 per Annum, as recommended by the Commissioners of Enquiry. He has Three Clerks, one of whom has been appointed since 1784; their Salaries amount to £. 630; and the total Expence of the Office is £. 1430. In 1782 it is stated to have been £. 852. 4s. 4d.

The Accountant General has a Net Salary of £. 700. His Salary and Emoluments, in 1782, are rated at £. 444. 16s. 8d. He is allowed a Deputy, with a Net Salary of £. 400 a Year, which, in 1782, was rated at £. 171. 3s. 4d. also Five Clerks, One of whom has been appointed since 1784; their Salaries amount to £. 490; and the total Expence of the Office is £. 1590. In 1782 it is stated to have been £. 908. 9s. 6d.

* He is also a Commissioner of the Salt Office.

† Supplement (G.)

In the Bye Letter Office, the Comptroller and Resident Surveyorship is abolished, and a Pension of £. 600 a Year given to the Person who filled that Office. The Collectorship is also thrown into the Receiver General's, and a Pension of £. 200 given to the Person who filled it. The Inspectorship of Dead Letters has naturally fallen into the Office erected for the Care of that Branch of the Business, a Pension of £. 80 a Year being bestowed on the late Inspector.

The Office now consists of an Accountant with a Salary of £. 400 a Year; Five Clerks, one of whom has been appointed since 1784; and a Storekeeper and Messenger, with his Servant. The Amount of their Salaries is £. 566, making the total Expence of the Office to be £. 966 a Year. In 1782 it was rated at £. 1479. 1s. 4d.

The Solicitor of the Post Office has now a fixed Salary of £. 300, with Fees of 10s. on Bonds given by Persons appointed in the Office. Formerly there were Renewals of those Bonds every Three Years, and his Office is stated to have produced £. 394. 0s. 8d. in 1782.

An Architect, who is also Surveyor, and checks the Bills of the Office, has been appointed since 1784, with a Net Salary of £. 150 a Year.

In the Foreign Office, the Comptroller is now paid by the Profits on the Sale of News-papers, guaranteed to him at £. 700 a Year. His Salary and Emoluments, in 1782, were £. 1,048. 4s. 7d. He has a Deputy with a Net Salary of £. 200, whose Salary and Emoluments, in 1782, were rated at £. 180. 10s. 11d.

The Clerks, which were Six in Number, in 1782, are augmented since 1784 to Twelve, having Salaries graduated from

from £. 120 down to £. 60 a Year; and these, from the Deputy Comptroller down to the Junior Clerk, have also graduated Allowances for Sunday Duties—the Deputy, £. 54. 12s. the Clerks from £. 13. 13s. to £. 6. 10s. according to their Rank. There is also a Door Keeper with £. 50 a Year, and £. 5. 4s. for Sundays Duty: But the Secretaryship for this Office has been abolished since 1784, and a Pension of £. 200 a Year given to the Person who filled it. His Salary and Emoluments, in 1782, were £. 205. 12s. 8d. The Six First Clerks of this Office continue to have Profits on the Sale of News-papers, but the Salaries now paid amount to £. 1329. 8s. whilst, in 1782, the Salaries and Emoluments of this Office are stated at £. 2197. 7s. 8d.

The Letter Carriers of this Office are Nineteen in Number, at 14s. each per Week, and One at 20s. to take care of unknown Letters; a Supernumerary at 8s. per Week. The Amount of all their Salaries is £. 764. 8s. Their Number, in 1782, was only Ten, and Two as above described, the Total of whose Salaries was £. 406. 18s.

In the Inland Office Your Committee find both the Comptrollership and Deputy abolished, the Duties being performed by the presiding Clerks, and the Persons who held those Offices having retired on Pensions of £. 700 and £. 280 a Year. The Duties also of Clerk of the Bye Nights are performed by the presiding Clerks. There are Six Clerks of the Road, with each £. 300 a Year Net Salary, and the Profits on the Sale of News-papers. These have also Six Assistants, Two with each £. 300 a Year, and Four with £. 200 a Year each. There are besides Forty-six Clerks, with Salaries graduated from £. 200 to £. 50 a Year. The Two Junior Clerks have been created since 1784. Twelve Sub-sorters, at 18s. each per Week, and Six Sub-sorters, at

12s. have been added to this Office since 1784; and they have supplanted the Windowman, who appears to have had, in 1782, a Salary and Emoluments amounting to £. 134. 9s. 6d. and also his Deputy, and the Inspector of Blind Letters, who, having been created since 1784, had only existed for a few Years before the Sub-forters are stated to have succeeded their Duties.

Other new Officers also have been created from among the Clerks in this Office since 1784, viz. Three presiding Clerks, with an extra Allowance of £. 80 a Year each; Four Clerks in the West India Office, at £. 30 a Year extra; Two Inspectors of Franks, at £. 40 a Year each extra; Two Deputies at £. 10; and Two Assistants at £. 5 a Year each extra. The Total of the Salaries of this Office is £. 8,938. 16s. In 1782 they amounted to £. 7032. 12s. 8d.

There belong to this Office Eight Messengers; Four Seniors at 21s. a Week, and Four Juniors at 15s. The Seniors have a Fee of 6d. on each Letter taken in after Seven o'Clock; and the Juniors have each 3s. per Week out of that Receipt. In 1782, the Messengers were paid 12s. each per Week, and the Seniors had some Emoluments, stated at £. 13. 18s. The Sub-forters have been appointed since 1784, with Salaries of 21s. per Week each. So that the Expence of this Part of the Office is now £. 921 a Year; and in 1782 the Messengers received £. 264. 10s.

The Letter Carriers have an Inspector with a Salary of £. 100 a Year, besides the Profits of a Letter Carrier's Walk; also a Deputy Inspector with a Salary of £. 80. The Number of Letter Carriers is now One Hundred and Ten, paid each 14s. per Week, and Sixteen Supernumeraries, paid 8s. per Week. In 1782 their Number was Eighty-three, and their Pay 11s. per Week, with Sixteen Supernumeraries,

numeraries at 5s. per Week. This Branch of the Inland Office costs £.4,516. 16s. which in 1782 cost £.2,912. 6s.

The Letter Bringers are now Fifteen in Number; the Pay of Fourteen of them is 8s. a Week; but One from the Receiving Houses has a Net Salary of £.46. 16s. including Cart Hire when the Bags are heavy. This Man has also a Pension of £.10 a Year. In 1782, he, in conjunction with another Bringer from Pall-Mall, performed this Branch of the Business for Salaries and Emoluments amounting to £.52. 13s. 8d. it now costs £.338.

The Comptroller General's Office, instituted in 1784, for the Purpose of introducing this Branch of the Public Business, is abolished. Mr. Palmer has a Pension of £.3,000 a Year allotted to him, and Mr. Bonnor. late Surveyor and Comptroller of the Inland Office, has also a Pension of £.460 a Year, the Duties of this Office devolving upon the Resident Surveyor and presiding Clerks of the Inland Office. There still remains, however, in this Office, a Superintendant of Letter-Bill Clerks, with a Salary of £.200 a Year, having Three Letter Bill Clerks Inwards and Three Outwards under him, with Salaries graduated from £.80 to £.30. The total Expence of this Office is now £.740, the other Clerkships being either abolished or turned over to the Resident Surveyor's Office, or employed in the Inland Office.

The Principal and Resident Surveyor is paid by Profits of the Sale of News-papers guaranteed to him at £.700 a Year. His Salary and Emoluments, in 1782, were £.369. 16s. 8d. Four Clerks and a Messenger are placed in this Office since 1784, with Salaries graduated from £.105 to £.30 a Year, which amount in their Total to £.334. 4s.

There are now Eight Surveyors under this Office; Two from the old Establishment, at £.400 and £.350 a Year, with

with Chaise Hire allowed One; also, a Riding Surveyor from the old Establishment, who now has £.100 a Year, and £.1. 1s. a Day when travelling; and Five Surveyors established since 1784, Two with £.150 a Year each, Two with £.100, and One with £.80; they also have each £.1. 1s. a Day when travelling. Three out of the Eight Surveyors have Country Post Offices under their Management. The present Salaries of these Surveyors amount to £.1,430. In 1782, the Salaries of the Three Surveyors, with Emoluments, were £.1,094. 10s.

The Superintendant of Mail Coaches is a new Officer since 1784, with Two Assistants and Two Clerks under him, whose Salaries are progressive from £.50. to £.80 a Year. His Salary is £.700 a Year including travelling Expences, but his Assistants are allowed 8s. a Day when travelling. The total Expence of this Office is £.960.

Under the Head of Sundries we find considerable Alterations since 1784. There is a Watchman who receives £.31. 4s. a Year; a Chamber Keeper with a Salary of £.126. including Allowance for a Servant; Four Servants at £.26. each; and a Chairwoman at £.13 a Year; a Store keeper of Candles has £.50 a Year. Under this Head is classed an Agent at The Brille, whose Salary is £.110 a Year, making the whole Amount of Sundries £.434. 4s. In 1782, they are stated to have been £.1035. 15s. 8d. but the Stamper and Letter Bringer's Place is abolished, and a Pension of £.60 a Year given to the Person who held it. Four Inspectors of Higlers and Carriers are abolished, and Pensions given, during Life, of £.52 a Year, One of which has lapsed. The Mail-maker and Bag-makers Places are abolished; the Place also of Housekeeper has ceased to exist; and the Committee must remark, that the Person who held it is allowed an Annuity of £.100 a Year, and £.60 for Rent, in lieu of former Salary

Salary and Emoluments, amounting, according to the Return of the Establishment, only to £.78. 9s. 4d.

The total Aggregate Amount of the Salaries

of the General Post Office at this Time is	£.33,282	0	0
In 1782, the Pay and Emoluments were	-	28,431	2 11

Making an increased Expenditure of	-	£. 4,850	17	1
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Besides which it may be observed, that the whole Expences of the Establishment are now paid out of the Revenues of the Office, whereas, before the Regulations of 1793, the Fees and Gratuities paid by Individuals, amounting according to the Report of the Commissioners of Enquiry to £.8,010. 6s. 2d. Annually, and according to the present Abstract to £.8516. 13s. 8d. were included in the Pay and Emoluments of Office.

The Penny Post Office was new modelled in 1794, and Six regular Deliveries per Day established, instead of Three uncertain ones.

The Comptroller has Net £.400 a Year in lieu of a Salary and Emoluments, stated to have been £.262. 16s. in 1782. A Deputy has been created for him, with £.300 a Year Salary. The Accountant General and Collectorship are consolidated, with a Salary of £.300 a Year. The Salary and Emoluments of the Two Places were £.348. 8s. Three new Clerks are placed under him, Two with £.80, and One with £ 70 Salary. There are Four Window Men and Twelve Sorters, of which Three are created under the new Establishment; their Salaries are graduated from £.90 to £.60 a Year, whereas before, their Pay, with Coals and Candles, did not amount to more than Half as much. Three Office Men, of whom One is new under the present Plan, are paid each

£.54. 12s.

£.54. 12s. a Year, nearly double the Pay of the former Office Men. But the greatest Increase of Establishment in this Office is in the inferior Department, *viz.* Two Runners at 16s. per Week on the new Plan; 130 Town Letter Carriers, paid £.5,085. 12s. instead of 44 on the old Plan, who were paid £.1,293. 5s. 6d. Ninety one Country Letter Carriers, paid £.3,712. 16s. instead of Thirteen on the old Plan, who were paid £.115. 7s. 4d. Thirty Supernumeraries, paid £.624. instead of Twelve on the old Plan, paid £.183. 12s. The Expences of the Establishment of the Penny Post Office have increased four-fold under the new Plan of 1794, being now £12,569. 8s. whereas, in 1782, they were £.3,070. 15s. 6d.

But it appears that this Plan is still before the Lords of the Treasury for their Approbation; and that in the Year ending 5th April 1796, the Salaries were £.4,381. 4s. 8d. and the Weekly Wages £.9,634. 14s. 11d. so that some additional Officers or Servants must have been employed during that Year. This Detail being taken from the Table furnished by the General Post Office, Your Committee will consider the Excess as contingent, and state it when they come to Incidents, the rather because the Collector and Accountant in his Return conceives that the Whole of the Penny Post may be considered as contingent, it being impossible to distinguish clearly. The Advantage, however, to the Public, from the Frequency and Regularity of Communication throughout the Metropolis and its Environs, is evidently very great; and Your Committee find from the Accounts returned of the net Income of the Penny Post Office in the Years 1782 and 1796, and of the intermediate Year ending 5th April, 1794, which immediately preceeded the new Establishment, that the progressive Improvement of the Revenue of this Office does not appear to be checked, but on the contrary considerably accelerated, the advance from 1782 to 1794 being from £.4,910. 7s. 2d. to £.6,086. 3s. 8d. or £.1,175. 16s. 6d. Increase in

in Twelve Years; whereas, in 1796, the estimated Net Income is £.7,658. 6s. 11d. of which £.6,500 has been actually paid to the Receiver General, making an estimated Increase of £.1,572. 3s. 3d. in two Years; and considering the Payments already made, this Estimate cannot be supposed to be very inaccurate.

The Office at Edinburgh has a Deputy Postmaster General, whose Salary in 1782 was £.400 a Year, with £.2 per Cent. on Monies remitted to the Receiver General; in 1793, when this Perquisite ceased, £.850 additional Salary was given as an Equivalent to the Person then holding the Place; and upon his Death, Two Years after, the Salary was made Net £.800 a Year. The Secretary, in 1782, had £.100, which in 1785, was augmented to £.200 a Year, there having been an almost general Advance of the Salaries of the Officers in the preceding Year; and in 1793, when the Emoluments of the Circulation of News-papers in Scotland was taken away (the Edinburgh Printers having refused to continue to pay it, not being allowed the same Discount as the London Printers at the Stamp Office) the Secretary's Salary was again augmented to £.400 a Year, which continues to be paid him, with a Salary of £.40 to his Clerk. A Surveyor and Assistant have now each £.150 a Year. In 1782, the Surveyor's Salary was the same, but the Assistant had only £.50 a Year. An Accountant has £.160 a Year, with a Clerk at £.40. In 1782, he had £.95 a Year, and no Clerk. A Solicitor receives now £.100 a Year, who, in 1782, was paid £.50. An Inspector of Dead Letters, created in 1784, with £.40 Salary, has now £.60 a Year. A Principal Clerk has £.150 a Year, and an Assistant at £.60. In 1782, he had £.75 a Year, and no Assistant. A Clerk of the North Road and Assistant, who, in 1782, had £.31. 10s. and £.27. 10s. a Year Salary, have now £.134 and £.60 a Year respectively. A similar Augmentation has taken Place with respect to the

Clerk of the West Road and his Assistant. The Clerk of the English Road had £.37. 10s. and his Assistant £.60, in 1782; they have now £.120 and £.70 a Year respectively. A Letter Sorter, who had £.15 in 1782, has £.40. A Letter Stamper and Assistant have £. 30 and £. 20 a Year, who, in 1782, was paid £.20, and had no Assistant. The Letter Carriers, who, in 1782, had £.27. 6s. each, and were Six in Number, have now £.31. 4s. a Year, and are Ten in Number. A Messenger and Housekeeper, who had also £.27. 6s. receives an augmented Salary of £.63 a Year, the new Regulations of 1793 having deprived him of Incidents to the Amount of £.20 as Housekeeper, and some other Allowances

The Total Amount of the Expences of this Office in Salaries is now £.3,178, in which is included an Annuity of £.25 a Year to Peter Williamson for his Life, settled in 1793, in consequence of the Establishment of a Penny Post Office at Edinburgh, he having originally instituted a private Penny Post. In 1782, the total Amount of Salaries was £.1,406. 2s.

The incidental Expences of the General Post Office were, in 1784, including Stationary, £.12,684. 18s. 2d. The Bye and Cross Roads for the Year ending 5th April 1784, were £.877. 2s. 7d. making together £.13,562. 0s. 9d. In the Year ending 5th April 1796, the Incident Bills of the General Post Office amounted to £.36,310. 15s. 7d. and those of the Bye and Cross Roads to £.772. 12s. 5d. making together £.37,083. 8s. The incidental Expences of the Penny Post, in the Year ending the 5th April 1784, were £.1,435. 2s. 11d. at present, deducting the Amount of Salaries from the gross Expence, ending 5th April 1796, there will be left for Incidents £.8,611. 0s. 6d. The Amount of Incidents, including Stationary, at the Edinburgh Post Office, were, in 1786, £.2,110. 8s. 10d. and the Salaries of
the

the Deputy Postmasters in North Britain were £.6,239. 4s. 11d.

At present, deducting the Amount of Salaries from the Money expended in the Year ending Christmas 1796, there will be left for the Incidents and the Salaries of the Deputy Postmasters of North Britain, £.11,168. 7s. 5d.

The Salaries and Allowances of the Deputy Postmasters in England, for a Year ending 5th April,

1796, amounted to - - - £.15,881 15 1

The Riding Work was - - - 20,610 5 7

Making together the Sum of - - - £.36,492 0 8

In 1784, the Sum paid to the Deputy Postmasters for Salaries and Riding Work, was £.41,896. 3s. 4d. but under the new Establishment Your Committee have to state the Expenditure of a further Sum for the Conveyance of Mails by Coaches, which, it is presumed, the Commissioners of Enquiry have comprehended in the general Account of Salaries and Riding Work. It amounted for One Year, to 5th April, 1796, to the Sum of - - - £.18,078 17 7

The Wages of Guards - - - 4,442 19 6

The Total Amount of which is - - - £.22,521 17 1

Your Committee have had an Abstract of the Mileage Warrants laid before them for the Quarter ending the 5th of April 1797, containing 42 Contracts for the Carriage of the Mails by Coaches, the greater Part of which is performed at 1d. a Mile, and a Deduction of £. 1 per Cent. on the gross Amount; some few, however, are as high as 2d. and above.

They also required the Mileage by Horses or Carts, hoping to be enabled to form some Judgment of the comparative Advantage of the Extension of the Mail Coach System. The Riding Work is stated to amount to 4833 Miles, and the general Price per Mile for the Conveyance of every Day's Mails by Horse or Cart, may be said to be £. 4. 13s. 4d. for a Year, or about 3d. per Mile per Day, which includes both going and returning. In some Instances the Rides are done for less; in many it requires a Price greatly beyond £. 4. 13s. 4d. per Mile. These Allowances are settled according to the Nature and Exigency of the Case, upon the Report of the District Surveyors to the Postmaster General.

The Agent's Salary and Allowance at Lisbon is £. 274. 6s. 8d. a Year, stated by the Commissioners to have been £. 60, and £. 2 per Cent. on his Remittances.

The Agent at Falmouth has £. 490 a Year. The Commissioners state his net Income, composed of various Emoluments, to have been, in 1787. £. 385. 7s. There is an Agent at Yarmouth instead of those which used to be at Harwich and Dover before the War. His Salary and Emoluments are stated at £. 1270 a Year. The Dover Agent is reported by the Commissioners to have received, in 1787, a Net Income of £. 1270. 10s. 4d. a Year, and the Agent at Harwich a Net Income of £. 191 a Year. There is also now an Agent at Weymouth, whose Salary is not settled according to the Statement, but is said to be £. 80. Your Committee have stated the Salaries and Emoluments of these Agents cursorily, as the War has varied the Place of their Establishment, which will probably undergo Alteration when Peace returns. The Deputy Postmaster at Halifax, in Nova Scotia, has £. 150 a Year Salary, and £. 100 for a Clerk, and House Rent, &c. The Deputy Postmaster General at Quebec has £. 450 a Year. In the Commissioners Report they

they are stated to have had £. 20 per Cent. on the Net Revenue. In Jamaica, the Salary and Allowance out of the Revenue is £. 598, the Rest paid by Individuals. The Deputy Postmasters of the West Indies have also Salaries amounting to £. 855. 5s. 8d. The Commissioners state the Jamaica Deputy Postmaster General to have received for himself and Clerks £. 264. 6s. and the Deputies of the other Islands £. 50 each, if the internal Postage amounted to so much. For the Conveyance of the Mails to Ireland the General Post Office pays Annually £. 4000 to the Irish Post Office. At the Time of the Commissioners Report, the Irish Packet Boats made a Part of the Establishment, and were included in the Account of the Annual Expence.

The Expences of Packets for the Year ending 5th April 1796, amount to £. 78,439. 18s. 8d. in which Your Committee find £. 10,803. 9s. 9d. for Capture by the Enemy; they find also £. 2,003. 18s. 7d. for arming Packets, which shews that Defence in a small Degree is contemplated. The Commissioners state the Annual Expences of the Packets, at the Time they reported, to have been £. 45,927. 6s. 4d. but your Committee find the Expences of this Branch of the Establishment to have fluctuated most from 1771 to 1787 inclusive, by the Table annexed to the Commissioners Report. In Time of War it was very high, as was naturally to be expected, amounting, in the Year 1782, to £. 122,292. 17s. of which £. 15,801 11s. is for Capture; and upon the Whole it appears to Your Committee, that considerable Attention has been paid to diminish the Expences of the Packets; for notwithstanding the great Increase in the Price of every naval Store, the Advance of Wages, Provisions, &c. the present Establishment of a Falmouth Packet (the Expences of which were, in the Opinion of the Commissioners, most to be attended to, as they amounted to above Three Quarters of the Whole) is very materially less than

of 150 Tons Burthen and 18 Men, valued at £.2500, than it is stated to have been by the Account in the Appendix to the Commissioners Report. There the Establishment of a Packet on the Falmouth Station, about 200 Tons and 30 Men, Value £. 4000 was, in 1788, a Time of Peace, £. 2129. 8s. 6d. It now stands thus: The Three first Packets on the new Plan cost £. 3400 each; Burthen 179 Tons and 28 Men; of each of these the War Establishment is £. 2112. 6s. 8d. the Peace Establishment is £. 1681. 11s. 9d.

The Packets since built in the Thames cost £.3200 (which the Postmaster General have directed "to be abided by in future.") Their Establishment is in War £.2058. 6d. 8d. in Peace, £.1631. 11s. 9d. There remain, however, Four on the old Establishment, Two of which were reduced, as to the per Centage, from £.4000 Value to £.3600, by the Postmaster General's Order: One of these will be out of the Service in 1798. The Captain of the old one is engaged in building another in her Room. The other Three are intended to be put out of the Service the First Opportunity. The Establishment of an Harwich Packet, in 1788, Burthen 70 Tons and 11 Men was £. 469. 15s. 4d. it is now, in War, with 17 Men and 70 Tons Burthen, £. 862. 1s. 4d. and in Peace, £. 536. 19s. 9d. An Agency of £. 2½ per Cent. on the Hire, Wear, and Tear of these Packets was paid by the Captain, which they will now neither pay nor receive. All the present Contracts for Packets are stated to be determinable at the Expiration of Seven, Fourteen, or Twenty-one Years, as the Parties may agree, by giving Six Months Notice. In a Contract for a Packet of 179 Tons Burthen, of which a Copy is laid before Your Committee, the whole Term is Seven Years, determinable at the End of the Third or any subsequent Year of the Term, on Six Months Notice. The Estimate made, under the Direction of the Commissioners of Enquiry, of the Establishment of a Packet of

in Peace, was £.1,215. 11s. 6d. in War, unarmed, and valued at £.3000, was £.1835. 10s.

Your Committee have thought it their Duty to state briefly the Expence of this Plan, proposed by the Commissioners of Enquiry, that the Difference may be seen between it and that which has been since adopted. They have stated the Reasons upon which the Postmaster General have preferred the more expensive Plan.

The whole Check, therefore, that Prudence can venture to apply to this important and necessary Branch of the Public Expenditure, seems to be, to prevent rigorously all its Officers and Agents from having any pecuniary Connection with it, and to endeavour in some Degree to render it less fluctuating, not by attempting to throw the Risk of Capture upon individual Owners (who might not be induced to undertake it without an extravagant Compensation, and who might easily injure this important Service by their Endeavours to avoid individual Risk) but by constantly insuring the Packets with the Underwriters, unless, indeed, (which were much to be desired) it were found practicable to contract publicly, and under Conditions similar to those recommended by the Commissioners of Enquiry, for the Conveyance of Mails by Packets, with such Individuals or Companies as would undertake it at the lowest Prices, for a Term of Years, upon the different Stations, so as to open this lucrative Department to public Competition*.

One Branch more of the Expenditure of the Post Office remains to be stated, arising from the Practice of allowing certain Pensions and Compensations to Officers on their Superannuation, or upon any Change of Establishment, by

* On this Subject the Inspector of Packets, Mr. Bennett, gives strong Reasons against letting by public Contract, the Experiment having failed, according to him, in Two Instances. See his Examination, Supplement (F.)

which they may have been deprived of any Perquisites of Office. Previous to the New Establishment of 1793, these amounted to £.1,500; on that Establishment taking Place, there were further Grants to the Extent of £.6,101; and since that Time others have taken Place, amounting to £.1,475. The total of these, £.9,076, will be saved to the Public as the Parties to whom they have been granted die, or are promoted; and Your Committee find accordingly, that £.648 10s. has fallen in since 1793 on four Promotions, and £.368. 10s. on five Deaths. It were to be wished that the Number and Amount of such future Saving were increased, by its being made an established Practice to promote to efficient Situations those Officers, who, at the Time of their retiring, are yet capable of performing active Duties, instead of giving them Pensions, which, as Your Committee have had Occasion to notice in this Report, appear to be almost equal, in some Instances, to their Salaries and Emoluments during their actual Attendance upon their Official Duties. Your Committee, however, learn with Satisfaction, that there is no Office or Situation whatever under the Postmaster General granted in Reversion.

In their Endeavours to exhibit a just Comparison of the present Increase and Expenditure of the Post Office, as opposed to those of a former Period, Your Committee must observe, that the Commissioners of Enquiry, as this Object was not particularly in their View, have not stated in their Report the Expences of the Post Office in any one Year, throughout its different Departments. Their Account of the Salaries, Allowances, Fees, &c. of both the London and Edinburgh Post Office (including those of the Deputy Postmasters of Great Britain, with their Riding Work, for the Year 1784) amounts to £.85,994. 18s. 2d. The Expences of the Packets for the Year 1787 is stated at £.45,927. 6s. 4d. The Amount of incidental Expences for the General Post Offices,

Offices, including Stationary, is for 1784; for 'the Bye and Crofs Roads and Penny Post, it is for a Year ending 5th April 1784; and for the Edinburgh Office, it is for the Year 1786; the Three together making £.17,107. 12s. 6d. The Commissioners therefore, from these several Documents so collected, state the Annual Expenditure of the Post Office to be at that Period, £.149,029. 17s. of which it appears that £.141,019. 10s. 10d. was paid by the Public, and that £.8,010. 6s. 2d. was paid by Individuals. This Expenditure, however, when applied to the Table (which was returned them of the Gross and Net Produce of the Post Office from the 5th April 1757, to 5th April 1787) so far from adapting itself to any one Year throughout the whole Series, will hardly amount in many Instances, to more than half the real Expenditure. Thus, if the Year 1784 be taken, and the Net Produce, £.196,513. 16s. 7d. be deducted from the Gross Produce, £.452,404. 6s. 10d.; the Expences of Management and Packets will be found to have been £.255,890. 10s. 3d. This Year is taken, because the Commissioners have reported the incidental Charges of the General Post Office, and also the Riding Work of this Year, in their Estimate. If the Year 1787 be taken, in which the Packet Expences are stated by the Commissioners, the Gross Produce appears to have been estimated at £,510,241, and the Net at £.275,868, which leaves £.234,373 for Expences of Management and Packets; a Sum very discordant with that stated by the Commissioners of Enquiry.

Your Committee having before them the Table of Gross and Net Produce of the Post Office for Thirty Years, from 5th April, 1757, to 5th April, 1787, beg Leave to remark, though it is beyond the strict Limits of their Instructions, that whilst the gross Produce appears to have been uniformly progressive both in War and in Peace, the Net Produce has been stationary, and even retrograde, for several Years pre-

vious to 1783, which, probably, was in a great Degree occasioned by the Effects of the American War. In the subsequent Year, 1784, an Act was passed for granting additional Rates of Postage. &c. in which the Liberty of franking Letters was restrained, by requiring the whole Supercription of the Letter to be written by the Member, or other authorized Person franking the same. The Conveyance of the Mails by Coaches was also adopted in the same Year. From that Period to 1787, the Increase of the Net Produce appears to have been uniform and progressive,

Your Committee have selected Three Years from the said Table (*viz.* 1783, 1784, 1785) with a View to compare the Average of those Three Years with that of the last Three Years of which the Accounts have been stated to Parliament*.

By which it appears that the Increase of the Average Expenditure in 1793, 1794, 1795, being Years of War, is only £.8,964. 15s. 9d. in so large a Sum as £.264,170. 18s. 7d. whilst the Net Produce has been doubled. The Alteration of the Establishments of the London General and Penny Post Offices, and of the Edinburgh Office, took Place in 1793 and 1794, and has been detailed by Your Committee. In 1795, an Act passed for further regulating Letters free from Postage, by which Members of Parliament, &c. are restricted as to the Number and Weight of Franks; and in the present Sessions an Act passed for increasing the Postage of Letters, &c. so that the Revenue of this Office must be in a very improved Situation since the Years on which the latter Average is taken.

§ 3. The last Part of the Instructions of Your Committee being to report whether any, and what further Mea-

* See Report VII. Folio Edit.

tures can be adopted for reducing any Part of the Expenditure of the Public Revenue, or for diminishing the total Amount of the Salaries and Emoluments, without Detriment to the Public Service ; they think it their Duty to premise, that in an executive Office of the Nature of the General Post Office, where Success depends upon a constant and unwearied Attention to every Department, it is not enough to introduce Regulations of Dispatch, Security, and Economy ; in order to maintain them, their Execution must be frequently examined and revised, and every Part of the complicated Movement must be regulated by Superintendants well informed in the Mechanism of the Whole, and regularly attentive to all the Parts.

All Measures for conducting the Business of this Department with Safety and Dispatch acquire an Importance proportionate to the increasing Commerce of the Country ; and the ready Means of augmenting the Revenue, which the Post Office affords to the Public, without operating as any very considerable Burthen upon Individuals, make every Suggestion useful which may produce additional Regularity and Economy.

It may be worthy of Consideration, whether a Board of Commissioners, upon the Plan on which other Revenue Departments are conducted, would not secure the most effectual Attention to the rapid and complicated Business of this Office, being a Revenue Department of extensive Transactions, and much depending for its Success upon the Skill exercised in making its various and numerous Contracts.

The Patronage of the Post Office is of a most extensive Nature, obviously requiring great Discretion in its Exercise. much Knowledge of the Duties to be performed, and considerable Attention to the Characters of the Individuals who are to be promoted.

This Patronage, as to the Individuals to be appointed, is exercised solely by the Postmaster General, under the Control, however, of the Lords of the Treasury, as to the Increase or Diminution of Salaries, &c. to whom are referred, also, any Alterations which may be proposed in the various Departments of the Office. There appear to be in the different Offices in London and at Edinburgh, of principal Officers and their Deputies, under the Postmaster General, about Fifty, whose Salaries are some of them £.700, and even £.1,000 per Annum, and none are less than £.100 a Year. The Clerks, Window Men, and Officers of a Description to be paid from £.300 a Year down to £.60, are One Hundred and Thirty-seven in Number; and the Letter Carriers, Sorters, &c. who receive from £.50 to about £.30 a Year, are not fewer than Four Hundred and Seventy, besides the Agents for Packets, and the different Deputy Postmasters throughout the Kingdom and in the Plantations. It is highly desirable that the Officers of so important a Branch of the Public Service should be liberally rewarded, and in every Instance where they have performed their Duty with Fidelity for a Series of Years, and have been rendered, by Age or Infirmary, unable to continue their Services, that they should be allowed to retire upon Pensions provided out of the Revenue of the Office. It is also just, where the fair Emoluments of a meritorious Officer are materially curtailed by the Regulation of his Department, that some Compensation should be made, either by Promotion, or Addition to his Salary; but Your Committee see Reason, in the Amount and Magnitude of the Pension List of this Office, to apprehend that this Principle has been carried too far. It appears to have been applied, where Example ought not to be held out to the Imitation of Successors in Office, and has exceeded the Recommendations contained in the Report of the Commissioners of Enquiry, of which your Committee have noticed some Instances in a former Part of their Report. This may arise in
some

some Degree from the System of allowing Deputies in the different Departments, which is apt to Increase unnecessarily the Number of Officers, from the very Nature of a Deputy. As some Security against any Abuse of this Nature, it may become the more necessary that each Principal should discharge the Duties of his own Office personally. The Appointment of Deputies has generally grown out of the Circumstance of too much Salary having been paid to their Principals; and where they have become the real Conductors of the Business they should be made Principals, and the higher Offices, with their Salaries should be abolished. Your Committee think, that they cannot too strongly represent the Propriety of apportioning the Salaries of all the Officers, so as to give proper Encouragement to Address and Vigilance, without inducing them to relax from their Exertions. Your Committee, in the earlier Parts of their Report, have noticed the large Balances remaining in the Receiver General's Hands at the Termination of each Quarter*; and they coincide in Opinion with the Commissioners of Enquiry, "that the Public Money should be lodged in the Bank of England, in the Name of the Receiver General, who should specify in his Drafts the Service for which it is drawn, in like Manner as the Paymaster General of the Forces, and Treasurer of the Navy now do." The Reasons urged by Mr. Mortlock, in his Letter† to the Postmaster General on this Subject, appear to Your Committee to be inconclusive, as the Bills to which Acceptances are to be procured (and which he states it to be contrary to the Usage of the Bank to send out for Acceptance) may be retained in the Receiver General's Office, and sent out from thence for Acceptance, without involving the Account at the Bank in any Difficulty.

* The Commissioners of Accounts, in their Second Report, Page 7, notice a similar Excess of Balance in the Receiver General's Hands in 1780, and state as their Opinion, that he ought to pay every Week the Net Balance of his Receipt into the Exchequer, reserving in his Hands no more than is necessary to pay the current Expences of the Office.

† Supplement (I.)

On the Subject of the Balances which remain in the Deputy Postmaster's Hands in Edinburgh, Your Committee have already observed, when they stated their Amount in a former Part of their Report. They have also adverted to the Check upon the Receiver General's Accounts, proposed by the Commissioners to be placed in the Hands of the Accountant General.

The Labours of the Commissioners of Enquiry were great, and their Investigations were not unattended with salutary Consequences. From the tardy Manner, however, in which their useful Suggestions were entertained, from the Obstacles which were thrown in the Way of several Improvements in this Department, previous to the Time of their Enquiry, by those who were interested in the Continuance of the Abuses attendant upon the Management of the Packet Boats, &c. and from the partial Adoption of the Measures advised by them, their Recommendations having been frequently exceeded in the Amount of Salaries and Establishment, Your Committee has Reason to think that some Parts of the Establishment have still need of Revision and Improvement. The Extension of the Mode of Conveyance by Mail Coaches is desirable on the Principle of producing Safety, even where Dispatch and Economy cannot be materially improved; but Your Committee have found it impossible to form a Judgment upon that Subject from any Documents they could obtain, as so much must depend upon the Nature of the Roads in the different Parts of the Island, and the Degree of Inter-course they afford, to encourage Persons to undertake the Conveyance of the Mails by Coaches.

On the Subject of the Parliamentary Pensions*, which your Committee only adverted to by a Note in the former Part of

* These Pensions amount to £.13,700, and are paid by the Receiver General out of the Net Revenue of the Post Office, consequently do not appear in the Accounts of this Office. See Page 16 of this Report.

this Report, they being paid at the Treasury out of the Net Revenues of the Post Office, Your Committee beg Leave to suggest, that it would be desirable to rid the Revenue of all such Grants, by purchasing them from the Individuals who possess them, as often as the Measure can be made convenient to the Parties.

On the Subject of the Packets, which is a most important one, on the Pensions to Officers of the Establishment, and upon some other Matters of less Moment, Your Committee have been induced to offer several Observations as they occurred at the Time of detailing the present State of the Office. They have rather thought it their Duty to observe upon the general State and Management of the Post Office, than to enter into those *Minutiæ* of the interior Regulations of the various Departments, to which their Opportunity of enquiring, and their Power of proposing suitable Regulations, appear to them to be less adapted. Among other Things it has been suggested, that all Letters to Individuals from India should pass through the Post Office, which would give Security and Celerity to the Communication, and improve the Revenue considerably. It has also been suggested, that if the proportionate Charge on Letters by Weight was more gradual, many Things, which now pass as Parcels by the Mails, and augment the Profit of the Proprietors, would be sent by the Post on Account of the superior Safety, in the Shape of Letters. With Regard to the first Suggestion, a* Correspondence had taken Place between the Secretary of the Post Office, by Command of the Post Master General, the Solicitor of the Post Office, and the East India Company's Secretary, from which it appears, that the Letters from India do not come within the Provisions of the 5th Geo. III. respecting Ship Letters; but that the Directors are disposed to comply with the Proposition of the Post Office, and after selecting

* Supplement (H.)

their own Letters, to send the others to the Post Office. On the second Suggestion, Your Committee have no Means of pronouncing an Opinion. It is certain that great Numbers of small Parcels, weighing Two Ounces and upwards, are sent by the Mail Coaches at an inferior Rate of Carriage, which, considering this Establishment as a Species of exclusive Carrying Trade, must subtract considerably from its Revenue. If Your Committee are justified by their Documents in the Observations they have already submitted to Your Consideration, an active and vigilant Superintendence would produce Retrenchment, and preserve the salutary Regulations already adopted; without it, the Business of this important and extensive Branch of the Public Revenue and Expenditure will always have a Tendency to Profusion; with it, Regularity and Economy will spread their Influence through the different Departments, and will justify Your Committee, even at this Period, in repeating what is stated by the Commissioners of Enquiry in their Report, "that though much has been done, much remains still to be effected."

July 19th, 1797.

Supplement (A) Report VII.

An ACCOUNT of the present Pay of the Officers, &c. in the
GENERAL POST OFFICE, including their Fees and Allowances
from the Office, March 30, 1797.

		£.	s.
His MAJESTY'S POST MASTER GENERAL	- -	5000	0
Secretary	- - - Anthony Todd, Esq.	1400	0
	First Clerk - -	300	0
Dead Letter Inspector	- R. P. Barlow, Esq.	300	0
Receiver General	- - John Mortlock, Esq.	800	0
	First Clerk - -	400	0
Accountant General	- Wm. Fauquier, Esq.	700	0
Deputy	- - Thomas Church	400	0
	First Clerk - -	150	0

BYE LETTER OFFICE.

Accountant	- - John Weaver	400	0
	First Clerk - -	150	0
Solicitor	- - Anthony Parkin	300	0
Architect	- - J. T. Groves	150	0

FOREIGN OFFICE.

Comptroller	- - Arthur Stanhope, Esq.	700	0
Deputy	- - John Starr	254	0
	First Clerk - -	133	0

INLAND OFFICE.

Clerks of the Roads (6)	- - - each	300	0
Letter Carrier Inspector	Hugh Ferguson	100	0
Deputy	- John Sparke	80	0
Principal and Resident Surveyor	} Francis Freeling, Esq.	700	0
		105	0
Surveyor & Superintendent of Mail Coaches	} Thomas Halker, Esq.	700	0

PENNY POST OFFICE.

Comptroller	- Charles Walcot, Esq.	400	0
Deputy	- Edward Johnson, Esq.	300	0
Accountant & Collector	Charles Freeman, Esq.	300	0

EXAMINATION of FRANCIS FREELING, Esq. Joint Secretary of the Post Office; taken the 16th Day of June 1797.

I WAS appointed to that Office in the Month of March last. I was promoted to this Office from that of Principal and Resident Surveyor.

Q. Has any Alteration taken place with respect to the Salary paid Mr. Todd, who was sole Secretary before your Appointment, and who is now Joint Secretary with you?—*A.* Not the smallest. I derive no pecuniary Advantage whatever from this Promotion. My former Office was abolished upon my present Appointment; and I retain the Emoluments of that Office as a Compensation for discharging the Duties of my present Situation. It is settled, in case of Mr. Todd's Demise, that I shall become sole Secretary, with a Salary of £. 500 per Annum, in Addition to the Guarantee of £. 700 a Year, which I now receive. It is meant that these Two Sums in future shall become the Total Amount of the Annual Payment of the Secretary of the Post Office.

Q. What is Mr. Stanton's Age?—*A.* I suppose about Forty.

Q. Do you know what Mr. Pott's Age is?—*A.* About Sixty.

Q. Is the Receiver General an Officer responsible to the Postmaster General, or an Officer appointed by the Treasury?—*A.* By the Treasury.

Supplement (C.)

EXAMINATION of FRANCIS FREELING, Esq. Joint Secretary of the Post Office; taken the 26th Day of June 1797.

Q. IN what Manner do the Agents of the Packets account to the Post Office for that Proportion of the Freight of Bullion and Head Money, which is received on Account of the Post Office?—*A.* The Agent satisfies himself as to the Number of Passengers, and the Amount of Bullion, and transmits an Account immediately after the Arrival of each Packet. The Agent, at the Expiration of every Quarter, transmits an Account, accompanied by Vouchers, which are compared with the Returns before mentioned; and it is from these Documents examined by the Inspector of Packets, and the Accountant General, that the Monies arising from these Freights are carried to the Account of the Public. The Agent's Accounts are verified upon Oath before a Magistrate.

Q. Are

Q. Are any other Articles than Bullion and Passengers allowed to be carried in the Post Office Packets?—*A.* It is contrary to the Act of Parliament of the 13th and 14th of Charles II. Chap. 11 and 22.

Q. Has the Architect any Commission on Account of Buildings at the Post Office under his Direction?—*A.* Not the least, that I know of.

I beg Leave to state, that in Addition to the Account of the Pay and Emoluments of the Comptroller and Resident Surveyor of the Bye Letter Office, which in the General Account is rated at £. 570. 1s. 8d. a further Sum of £. 100 is to be added, received by him in lieu of House Rent.

Supplement (D.)

LETTER from Anthony Todd, Esq. to Robert Oliphant, Esq.
dated 26th March, 1792.

SIR,

General Post Office, March 26, 1792.

AS it appears by your Account for the Quarter ended the 10th October last, that your real Balance due to this Office amounted to £8,647. 16s. 4d. and as the Postmaster General conceive from the Correspondence which has already passed with you upon the Subject, that the Sum of £ 650 has been, and will still be sufficient, including the current Receipts, to enable you to carry on the Business of your Office, you must remit to me the Sum of £ 8000, in a good Bill or Bills due on or before the 4th of April next, unless the present Balance which is in your Hands, is so much reduced as you cannot pay in that Sum, without stopping or retarding your current and ordinary Disbursements; it is also material that all Arrears should be paid up as far as possible without Delay, as our Annual Account is made up at the Exchequer on the 5th of April every Year.

Supplement (E.)

EXAMINATION of the Right Hon. the Earl of Chesterfield,
Joint Postmaster General; taken 16th Day of June 1797.

Q. WHAT constitutes a Board?—*A.* The Postmasters General, and the Secretary. If the Subject to be considered of at the Board is of legal Nature, the Solicitor is required to attend; and it is un-

derstood at the General Post Office, that whenever a Board is to be held all Officers at the Head of Departments are to remain at the Post Office, in order to be ready should they be wanted by the Postmasters General.

Q. What is the Nature of the Business which requires the Postmasters General to the Board?—*A.* As the usual Daily Business of the Office is communicated by the proper Officers to the Postmasters General by Minutes and Letters, on the Back of which the Postmasters General give Directions of what is to be done, in consequence of those Minutes Boards are much less frequently held than formerly. Boards now are held for the Purpose of investigating Complaints, either against the Officers residing in London, or against Country Postmasters, who are often summoned to London for that Purpose; the Periods of holding a Board are uncertain, and depend upon the Nature of the Business already described.

Q. What is the Nature of the official Paper Daily laid before the Postmasters General, the Superintendence of which require immediate Attention?—*A.* The first Paper sent to the Postmasters General is the Daily Return of the Number of Letters sent out on the preceding Evening, and received that Morning. This Paper states the Arrival and Departure of the Mails—the Number of Letters Inwards and Outwards—the Amount of paid and unpaid Letters—the Number of Officers on Duty—the extraordinary Arrivals of Foreign Mails, and such Remarks as the President on Duty has to make on the Conduct of any of the Officers—The Rest of the official Papers consist of Letters from Country Postmasters—Reports of Surveyors—Letters from Agents to the Packets, and all Occurrences of such a Nature as may arise in the Course of the Day. To which List is to be added all Warrants for the Payment of Money, for the Signature of the Postmasters General. The Daily Report is always sent by the Letter Carrier to the District in which the Postmasters General reside, and he receives it with his Letters by the Post. The Remainder of the Papers, which are always sent by Mr. Freeling, or the Secretaries Office, I receive as Postmaster General every Evening. They are either sent in Circulation to the other Postmaster General, if he is in Town, or returned to the Office early next Morning, from whence they are forwarded to him. The Observations which the Postmasters General may have Occasion to make on the Back of any Letter or Paper, are copied in a Book kept for that Purpose, and made a Record of the Office.

Q. If any of the Remarks made on the Back of these Papers are of a Directory Nature, is the Signature of either of the Postmasters General, singly, sufficient to authorize its being carried into Execution?—*A.* Certainly not; although in Cases of particular

lar Exigency, requiring particular Accommodation for Public Service, either of the Postmasters General have taken it upon themselves to give an Order to that Effect; but which is subsequently signed by the other Postmaster General.

Q. If any Difference of Opinion arises between the Postmasters General, how is that Difference decided?—*A.* Such Cases, I believe, very seldom occur; did they, I suppose, the Junior Postmaster General might be inclined to give way to the Senior.

Q. Are the Officers and Clerks advanced in Rotation, and how long has that Regulation been obtained?—*A.* They are, with very few Exceptions; such as the Secretary—the Comptroller of the Foreign Office, and the Accountant General; the Rest succeed by Seniority, unless their Conduct be such as to justify a Deviation. I found this Regulation established when I came into Office.

Q. Are the Persons, employed by the Post Office, allowed to have any Shares in Contracts for conveying the Mails by Coaches, or otherwise?—*A.* Not to my Knowledge; it would be against a standing positive Order of the Office—I should think it my Duty to dismiss, immediately, any Person who had the least Concern with any of the Contracts made by the Office.

Supplement (F.)

EXAMINATION of Mr. John B. Bennett, Inspector of Packets, taken the 26th Day of June, 1797.

Q. ARE the Packets hired by Private Contract in all Instances?—*Yes*; except in One Instance of a Packet which belongs to Government, and that quits the Service in 1798. The Captain of that Packet is building one upon the improved Plan at Plymouth, by Private Contract.

Q. Can you state any Reason why the Packets should not be hired by Public Contract?—*A.* If they were hired by Public Contract, the Consequence would be, that whoever took them would avail themselves, at the Expiration of their Term, of the Necessity of the Service, and would be able to compel the Post Office to submit to their own Terms; it has been tried to let the Packets on the Milford and Waterford Stations publicly, and no Person but the original Contractor offered, and he had, of course, his own Terms; though it was held open for Six Months. It has also been tried on the Corunna Station. Two were hired from Individuals; after which the Post Office purchased two Vessels, and put in their own Captains, and saved £.600 per Annum to the Revenue by it.

An

An ACCOUNT of the Quarterly Balances arising from the Revenues of the Post Office, and Money paid by the Receiver General of the Post Office into the Exchequer, in the Four Quarters, ending the 10th of October 1796; and of the Balance remaining in his Hands on the 26th of April 1797.

QUARTERS ending	PAYMENTS into the EXCHEQUER.	BALANCE.
	£. s. d.	£. s. d.
January 5th, 1796 - - -	96,000 0 0	31,139 6 0
April 5th, 1796 - - -	116,000 0 0	25,202 14 7
July 5th, 1796 - - -	125,000 0 0	28,875 12 10
October 10th, 1796 - - -	137,000 0 0	28,754 8 11
	<u>474,000 0 0</u>	<u>113,972 2 4</u>

These Balances are retained in the Hands of the Receiver General of the Post Office, for the Purpose of paying the Current Expences of the Office, which amount upon an Average to about £. 25,000 per Quarter.

B A L A N C E.

April 25th, 1797. - - -	£. s. d.
Bills received from sundry Postmasters, between the 5th and 26th of April 1797 - - }	10,336 19 6
	12,060 2 7
	<u>22,397 2 1</u>
Of which was paid in due Course to the Exchequer on the 2d and 4th of May 1797 - }	18,000 0 0
	<u>4,397 2 1</u>
General Post Office, May 9, 1797.	

SUPPLEMENT (H.) Report VII.

CORRESPONDENCE relative to LETTERS to and from INDIA.

No. 1.—Mr. FREELING to the Postmaster General.

MY LORDS,

General Post Office, May 25, 1796.

I HAVE the Honour to state, that when Letters are brought by the Company's Ships from the East Indies, it is the Practice for the Porters and Servants of the India House, to deliver such as are addressed to Persons residing in Town, instead of their being brought to the Post Office, as all other Ship Letters are or ought to be ; and that this Delivery is not only very irregular, but attended with considerable Expence to the Parties, for it sometimes happens, that the Letters are detained Ten Days, a Fortnight, or a Month, and even then Half-a-Crown, Five Shillings, or Ten Shillings and Six Pence, is demanded for that Service.

It has some Time since occurred to me, that if Your Lordships could effectually interfere, so as to regulate the Delivery of those Letters, a most material Service might be rendered to a Part of the Community, and some Advantage be derived from it by this Revenue.

The chief Obstacles which appeared to me to stand in the Way of accomplishing so desirable an Object, were, First, a Doubt whether the Acts of the 9 Queen Anne, and 5 George III. did or did not apply to the Letters brought by the Company's Ships : And, Secondly, if these Acts did not apply, whether by an Attempt to bring the Letters to the Post Office, a material Injury might not be done to some of the Servants of the East India House, who from the very great Fees received on the Delivery of the Letters, I conjectured might make up the greatest Part of their Incomes from that Practice.

With these Doubts, I addressed a Letter (Copy of which I inclose) to the Solicitor ; and I also applied to a Gentleman in the East India House, very capable of giving me much of the Information I required.

By the Solicitor's Letter, which I inclose, it appears, the Penalties of the Acts of Parliament do not attach to the Practice, as it obtains at the East India House ; for it seems, that the Letters come over in Boxes, addressed to the Directors, who in such Cases have an undoubted Right to dispose of the Contents in the Way they best like. Of course nothing can be done, but by a Request to the Court of Directors, that as soon as the Letters are taken out for themselves, and such of their Connexions as they chuse to accommodate, the Remainder may be sent to this Office for Delivery.

The

The Gentleman to whom I have before alluded, acquainted me, he had all Reason to believe the Court of Directors would most readily consent to such a Proposition from Your Lordships; and that the Servants of the East India House, being already sufficiently paid, could not be said to be injured by the Loss of a Perquisite, which might justly be called a grievous Imposition, and that Your Lordships would be doing a kind Act to Numbers, who now are not only subject to the Injury of Delay, but also to exorbitant Demands on the Delivery of their Letters, when such Delivery may suit the Convenience of the Servants of the East India House.

Under these Circumstances, I submit to Your Lordships the Propriety of my addressing a Letter to the Chairman of the Court of Directors, for the Purposes mentioned in this Report.

All which is humbly submitted, by

Francis Freeling.

THE POSTMASTER GENERAL'S MINUTE.

May 27th.

THIS is a Business requires some Consideration; but yet I see no Objection to Mr. Freeling either writing to or talking the Matter over with the Chairman of the East India Company privately. From such Communication, something may arise, so as to enable the Postmaster General to make such Arrangements as may then be found expedient.

Ch.

June 4.

I perfectly agree with Lord Chesterfield in this Matter.

Lei.

(No. 2.) Mr. FREELING to Mr. PARKIN.

S I R,

General Post Office, March 15, 1796.

I BEG to have your Opinion, whether the Acts of the 9th of Queen Anne and 5 Geo. III. respecting Ship Letters, do or do not apply to Letters brought over in Boxes, or otherwise, in the Company's Ships from India; some of which Boxes are addressed to the Directors? And if there be a Doubt about the Application of those Acts in the Way I have mentioned, whether it would not be right for the Office to avail itself of the Probability of getting from the Court all such Letters, as, upon Examination, the Directors shall chuse to deliver to us, the Directors taking out, as they would naturally do, all Letters addressed to themselves, and to some of their Connexions.

I am, Sir, &c.

F. Freeling.

(No. 3.) Mr. PARKIN to Mr. FREELING.

SIR,

General Post Office, March 23, 1796.

THE Act of 5 Geo. III. requires, that no Vessel shall be permitted to break Bulk, or make any Entry into Port, until all Letters brought by any Master, or his Company, or any Passenger, shall be delivered to the Agents of the Postmaster General, to be dispatched Post, on Pain of Forfeiture of £. 20, by the Person bringing such Letters, and neglecting to deliver them.

Now, in the Case of Letters from India, they are not brought by or with the actual Knowledge of the Officers or Seamen; for, on the contrary, I apprehend the Dispatches are made up in Boxes at the different Presidencies in India, addressed to the Directors of the East India Company, for delivering which at the India House the Captains of the Ships would not be liable to any Penalty, neither would the Directors be liable to any for not delivering them at the Post Office, for the Penalty attaches only on the Persons bringing them into Port. This Mode of dispatching Letters from India to England, being sanctioned by long Usage, would, I think, be considered as legal.

The Directors may, however, exercise their Discretion in sending the Letters to the Post Office, as Ship Letters; and I think they have done it in several Instances, for I recollect having myself received Letters in this Way.

I am, Sir, &c.

A. Parkin.

(No. 4.) Mr. FREELING to the CHAIRMAN of the East India Company.

SIR,

General Post Office, July 18, 1796.

I Have the Commands of my Lords the Postmaster General, to submit to the Honourable Court of Directors, the Propriety of having such Letters as arrive from India in the Ships of the East India Company, and are not selected by the Court, delivered to the Public through the Medium of this Office.

My Lords direct me to say, that many Years ago, when the then Postmaster General claimed the East India Letters, as proper to be circulated through their Office, it was understood that the Honourable Court of Directors had given Orders that their Request should be consented to, with the Exception only of such Letters as were for the Directors and their Officers, and that the Remainder should be immediately sent to the General Post Office. But my Lords understand, that this is not generally complied with, but that after

the Letters are selected for the Directors and their Officers, the Doorkeepers or Messengers make a further Selection during several Days, so that many Persons do not obtain their Letters till Three or Four Days after their Arrival at the East India House, and at a very considerable Inconvenience and Expence, the latter frequently exceeding the Charges which would be made on the Letters if sent from this Office.

I have, therefore, their Lordships Commands, to submit to Your Honourable Court, as a Matter of Importance to His Majesty's Revenue, and of very great Benefit to the Public, by ensuring to them a regular and punctual Delivery of their Letters from India, that when the Boxes or Packets of Letters arrive at the East India House, Notice may be sent to this Department, and an Officer from hence may be allowed to attend to receive all such Letters as the Honourable Court of Directors think proper to be circulated through the General Post Office.

I request the Favour of your submitting this Proposal to the Honourable Court of Directors, and shall be happy to receive their Sentiments of it as soon as it may be convenient.

I have the Honour to be,

Sir, &c.

F. Freeling.

(No. 5.) Mr. RAMSAY to Mr. FREELING:

SIR,

East India House, Oct. 26, 1796.

THE Court of Directors of the East India Company have taken into Consideration your Letter, stating, that you are commanded by the Postmaster General to submit to the Court the Propriety of having such Letters as arrive from India in the Company's Ships, and are not selected by the Court, delivered to the Public through the Medium of the Post Office, which you state will be a Matter of Importance to His Majesty's Revenue, and a great Benefit to the Public: And I am ordered to acquaint you in Reply, that the Court have resolved, that in future, after the Court have selected such Letters from the Packets as they may think proper, the Remainder of the Letters shall be forthwith sent to the Post Office.

I have also to apologize for the Court's Delay in considering your Letter; and am,

Sir, &c.

Wm. Ramsay, Secretary.

No. 6.—Mr. FREELING to Mr. RAMSAY.

SIR,

General Post Office, Oct. 28, 1796.

I Have the Honour of your Letter of the 26th Instant, stating, that the Honourable Court of Directors have approved of the Proposition of my Lords the Postmaster General, to have such Letters as are brought from the East Indies, and are not selected by the Court for themselves or Friends, delivered to the Public through the Medium of the Post Office; and I have no Doubt but many good Effects will be found to arise from this Regulation.

I am, Sir, &c.

F. Freeling.

No. 7.—Mr. FREELING to the Postmaster General.

MY LORDS,

General Post Office, Oct. 28, 1796.

IN Consequence of Your Lordships Orders, I wrote, in July last, to the Court of Directors of the East India Company, suggesting the Propriety of having such Letters as were brought from the East Indies, and were not selected for themselves, delivered to the Public through the Medium of this Office. I have now the Honour to inclose a Letter from Mr. Ramsay, stating that the Court have approved of that Proposition.

In my Letter, I mentioned that it might be proper for an Officer from hence to attend the East India House, and receive the Letters from thence; but I presume Your Lordships will understand with me, from the last Part of Mr. Ramsay's Letter, that it is the Intention of the Directors, after the Selection is made, to send the Letters to this Office by some of their own Messengers.

All which is humbly submitted, by

F. Freeling.

Supplement (I.)

LETTER from JOHN MORTLOCK, Esquire, to the Postmaster General; dated January 18th, 1793.

MY LORDS,

General Post Office, Jan. 18th, 1793.

IN Answer to the Questions proposed to the Postmaster General by Mr. Pitt, which I had the Honour to receive from your Lordships Yesterday; viz. Whether I had any Objections, and what, to the Receiver General's Office being open for Receipts and Payments every Day, instead of Three Days in the Week, as at present? And, whether I had any Objection, and what, to paying the Surplus of each Week's Receipt above the Weekly Expenditure into the Bank?

I must

I must beg Leave to remark, that if it is intended that the Receipts and Payments are to be made to the Public at large for the whole Six Days, it will occasion an Extension of Accounts that will employ at least Four, or probably more Persons to perform the Duties of the Office: Three Persons having been constantly employed for a long Time past, to perform the Duty in the present long established Method of Three Days Receipts and Payments in the Week; and as it is not in my Power at present, to speak to the Increase of Business that may arise from the Addition of the Bye Office Revenue being thrown in Detail into my Office, I am not exactly competent to the Decision, in what Manner it will be necessary to proportion the Business to the Time and Number of Persons necessarily employed; but as it at present appears to me, the only useful Extension of opening my Office, that I can conceive, is, in the new Arrangement, it may be proper that such Bills and Cash as are remitted from Deputy Postmasters, through the Postmaster General, or their Officers, and which are now received only Three Days in the Week, should then be received from the Secretary every Day in the Week, Sundays excepted.

Impressed with the above Ideas, I proposed to your Lordships to make the Experiment, with the Addition of only One additional established Clerk to my present Number; but do not think that the Business can be properly done without further additional Help. As to the Second Question, respecting the Payment of the Weekly Surplus into the Bank, I must beg Leave to remark, that the Bank never apply for the Acceptance of Bills; and as that is a necessary Process, the Duty must be performed in my Office; I also have to observe, that such Surplus, for the first Two Months of each Quarter, is very inconsiderable, as will appear by my Weekly Certificates; and that it is the Custom of the Receiver General to pay occasionally Sums into the Exchequer, as they accumulate in his Hands from Time to Time; that in the Course of each Quarter he has many Bills in his Hands that are not due, and others out for Acceptance; that he brings such Bills to account as they become due, and when he finds that they amount to any considerable Sum, makes a proportionate Payment into the Exchequer. He therefore submits to the Postmaster General how far any material Advantage can arise from paying such Surplus into the Bank, so as to make it an Object sufficient to open an Account, and of Course occasion an Extension of Statements, which may be attended with some Inconvenience; but the Receiver General has, with the utmost Deference and Respect, every Desire to fall in with the Postmaster General's Regulations, whenever it may appear to them to be conducive to the Public Service.

I have the Honour, &c.

